

GOVERNMENT IN HAWAII

A HANDBOOK OF
FINANCIAL STATISTICS

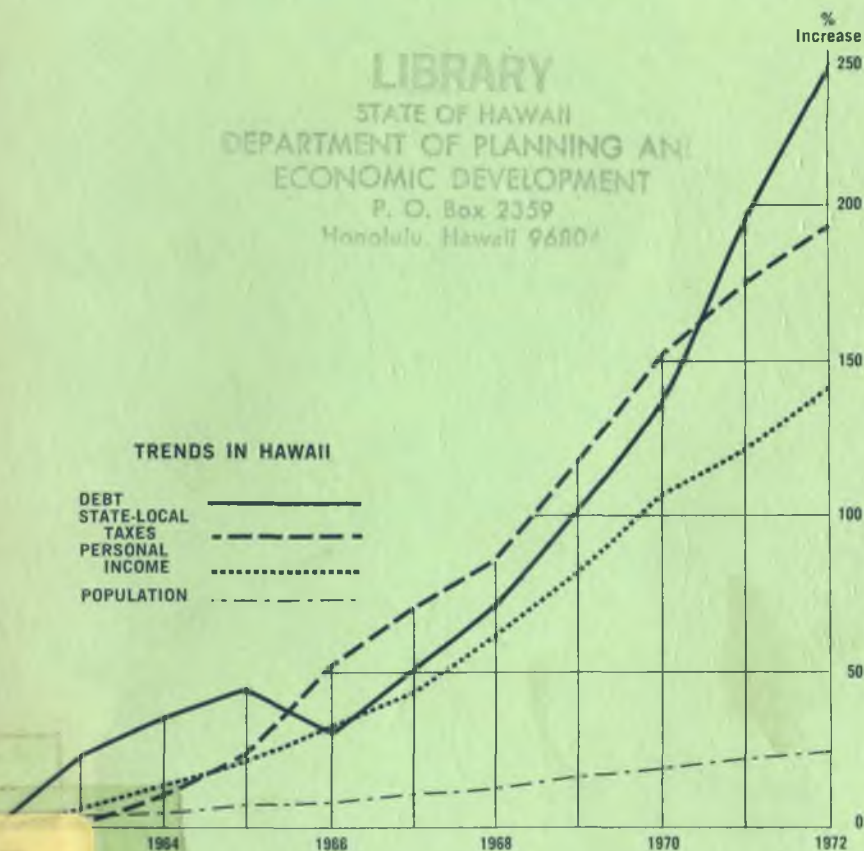
1973

TWENTIETH EDITION

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STATE OF HAWAII
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TRENDS IN HAWAII

DEBT —————
STATE-LOCAL TAXES - - - - -
PERSONAL INCOME
POPULATION - . - . - .



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TAX FOUNDATION OF HAWAII

Incorporated in 1953, the Tax Foundation of Hawaii is a private, nonprofit, non-partisan educational organization governed by a 25-member Board of Trustees who represent the entire state. The Foundation is financed by contributions from underwriting members, business organizations, and corporate and individual associate members.

The purpose of the Foundation is to encourage efficiency and economy in government and to promote an equitable tax system which will not discourage economic growth. This is accomplished in part by working with public officials, private organizations and individuals in an effort to improve the methods, systems and procedures of public administration.

The Tax Foundation serves as a clearing house, collecting and analyzing data on government and taxation. This information is distributed to the public through reports, pamphlets, newspaper articles and radio and television broadcasts.

In addition to GOVERNMENT IN HAWAII, other scheduled releases by the Tax Foundation of Hawaii include: FINANCE IN BRIEF, a wallet-sized resume' of Hawaii's fiscal facts; an editorial in the Sunday Star-Bulletin & Advertiser; a twice weekly radio series on KORL and KHVH in Honolulu and KIPA in Hilo. The LEGISLATIVE TAX BILL SERVICE provides analyses of all tax legislation introduced in the State Legislature, and the LEGISLATIVE TAX REVIEW which is published at the end of each session reports on all legislation which passed and examines the changes in the State's fiscal outlook.

GOOD GOVERNMENT DEPENDS ON AN INFORMED PUBLIC

FOREWORD

Government is one of the major economic forces in Hawaii. Wages paid to civilian and military employees of the federal, state and county governments represent 38% of the total wages paid in the state and 23% of the civilians employed in Hawaii work for a government agency.

The state and county governments alone collected \$530 million in taxes and spent \$936 million to pay for government operations during 1972. The importance of state and county revenue and expenditure programs can easily be seen when compared with visitor expenditures which came to \$724 million and federal military expenditures of \$765 million in the same year.

Just as any stockholder should know about his company the citizens of Hawaii should be well informed and in a position to evaluate the activities and policies of government, for they are both stockholders and customers of the truly big business called Government.

In order to provide a convenient and easy-to-use source for the information which is necessary for an informed examination of the fiscal and economic aspects of government, the Tax Foundation of Hawaii has prepared the 20th edition of GOVERNMENT IN HAWAII. Both historical and current data covering general economic indicators, government revenues, expenditures, and public debt are presented. Tables which provide detailed information on government finances, comparisons of key features with other states, graphic presentations of highlights and brief textual summaries are all to be found in the 1973 edition.

We gratefully acknowledge the cooperation and assistance provided by many persons in federal, state and county government in Hawaii. Our special thanks go to the directors and staffs of the State of Hawaii Departments of Accounting and General Services, Budget and Finance, Education, Labor and Industrial Relations, Planning and Economic Development, Taxation and Transportation; the Finance Directors of the four counties; and the First Hawaiian Bank and Bank of Hawaii.

D. Campbell Ross, President
Tax Foundation of Hawaii

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50TH STATE STATISTICS

Statistics for 1972 reflect improvement in the economy over 1971. This is especially true for the latter months of the calendar year but may be attributed largely to tourism and military spending. The number of visitors reached 2.3 million and visitor expenditures increased 12% to \$724 million during the year. Military expenditures maintained a rate of increase of about 6%, while retail and wholesale sales were up 8% and 12% respectively as compared with rates of 7% and 0.3% in 1971.

Employment data show that the problems are not over, however. The number of people employed in December, 1972 was only 1.5% greater than in December, 1971. Unemployment was at 5.9% as compared with 5.6% the previous year. Of the additional employment which was reported, a substantial amount was in government service where state employment increased 5% and county employment 3%. Federal civilian employment decreased 1% and the number of persons employed in the private sector increased only 1.3%.

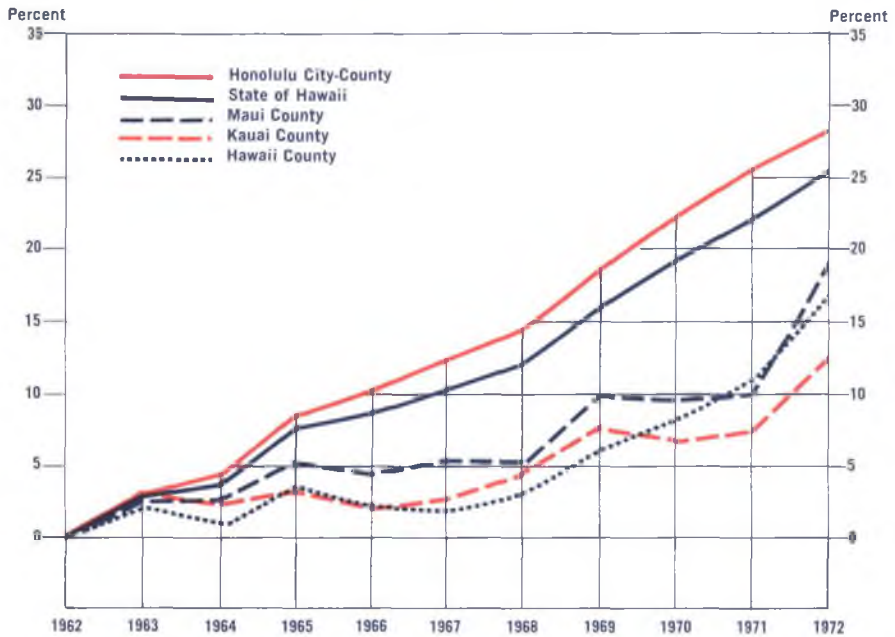
Sources of income remain relatively static from year-to-year but comparison over a longer period of time shows that the trend toward business and professional services as sources of personal income continues.

Per capita 1971 income reached \$4,738, 4% over 1970. Preliminary data indicate that the figure for 1972 will be around \$5,070. Per capita state and local taxes amounted to \$629 in 1972 (6th highest in the nation) and represented over 13% of total personal income in Hawaii. In only 11 other states do taxes represent a higher percent of income.

The increase in the consumer price index of 4.7 points in 1971 and 3.9 points in 1972 reflects a continuing problem of inflationary pressures which reduce the purchasing power of the tax dollar as well as the income dollar.

Areas of the economy which did not experience growth rates as substantial as the visitor industry include Hawaii's primary agricultural industries - sugar and pineapple - which reported crops valued at \$223 million and \$132 million respectively. Construction values, while down from a 1970 high of \$784 million to an estimated \$685 million, are still showing a substantial growth rate as compared with the values reported in the first half of the 1960's. Diversified manufacturing increased 8% during the year to reach a new high of \$308 million.

CHART 1
TRENDS IN CIVILIAN POPULATION
State of Hawaii & Counties
Mid-Year Estimates 1962-1972



SOURCE: Table 1.

TABLE 1
POPULATION TRENDS IN HAWAII
Mid-Year Estimates of Resident Population

July 1	City-County Honolulu	Maui County	Hawaii County	Kauai County	Civilian Total ^a	% Annual Increase	Armed Forces ^b	State Total
1972	608,088	50,177	69,345	31,363	758,973	2.90	49,627	808,600
1971	595,213	46,480	65,929	29,937	737,559	2.46	51,666	789,225
1970	579,621	46,348	64,166	29,729	719,864	2.58	53,803	773,667
1969	562,315	46,401	63,004	30,034	701,754	3.59	48,474	750,228
1968	542,801	44,399	61,102	29,141	677,443	1.63	57,013	734,456
1967	533,003	44,500	60,426	28,618	666,547	1.57	55,981	722,528
1966	522,996	44,128	60,684	28,459	656,267	0.90	54,058	710,325
1965	515,723	44,412	61,524	28,764	650,423	3.79	53,381	703,804
1964	494,887	43,393	59,900	28,504	626,684	0.64	73,174	699,858
1963	489,915	43,374	60,626	28,764	622,679	3.00	59,562	682,241
1962	475,098	42,238	59,327	27,873	604,536	1.11	78,977	683,513

NOTE: Data not consistent with Table 4 due to different sources.

a. Includes military dependents living in Hawaii.

b. Includes shore-based armed forces for all years, and afloat and mobile in Hawaii ports or waters for 1962-69, or home ported in Hawaii for 1970-72.

SOURCE: Preliminary estimates of the population of Hawaii, Department of Planning & Economic Development, State of Hawaii.

TABLE 2
GROWTH IN THE HAWAIIAN ECONOMY
Selected Calendar Years

Economic Indicators	Amounts					Percent Change 1972 from		
	1972	1971	1970	1967	1962	1971	1967	1962
Population ^a	808,560	788,321	773,667	722,528	683,513	2.57	11.91	18.29
Labor Force ^b	371,650	363,210	350,030	293,400	246,180	2.32	26.67	50.97
Employment ^b	348,450	344,500	337,050	282,940	234,420	1.15	23.15	48.64
Unemployment Rate ^b	6.2	5.1	3.6	3.5	4.7	21.57	77.14	31.91
Cost of Living ^c	122.8	118.9	114.2	100.0	90.4	3.28	22.80	35.84
Motor Vehicle Registrations ^d	462,314	439,276	408,584	346,579	261,974	5.24	33.39	76.47
Total Housing Units ^e	238,595	228,393	216,685	199,016	174,383	4.47	19.89	36.82
Total Hotel Rooms ^f	35,653	35,797	32,289	18,657	10,915	- 0.40	91.10	226.64
Number of Visitors ^f	2,280,000	1,818,944	1,798,591	1,124,818	362,145	25.35	102.70	529.58
Per Capita Personal Income ^f	\$ 5,070	\$ 4,738	\$ 4,557	\$ 3,409	\$ 2,567	7.01	48.72	97.51
Per Capita Taxes ^f	\$ 629	\$ 614	\$ 572	\$ 407	\$ 266	2.44	54.55	136.47
AMOUNTS IN MILLIONS								
Visitor Expenditures ^f	\$ 724	\$ 645	\$ 570	\$ 380	\$ 154	12.25	90.53	370.13
Military Expenditures ^f	765	722	683	585	376	5.96	30.77	103.46
Total Personal Income ^f	4,025	3,694	3,472	2,414	1,676	8.96	66.74	140.16
Bank Deposits ^f	2,213	1,939	1,697	1,182	845	14.19	87.23	161.89
Value of Sugar Crops ^f	223	214	198	191	160	4.21	16.75	38.36
Value of Pineapple Exports ^{f,g}	132	135	131	129	109	- 2.22	2.33	21.10
Retail Sales ^h	2,289	2,112	1,967	1,322	953	8.38	73.15	140.19
Wholesale Sales ^h	1,687	1,504	1,499	861	418	12.17	95.93	303.59
Diversified Manufacturing ^h	308	285	285	218	158	8.07	41.28	94.94
Construction Value	685	697	784	367	268	- 1.72	86.65	155.60
Balance of Payments: ⁱ								
Receipts	N. A.	2,600	2,325	1,828	1,112	--	--	--
Expenditures	N. A.	2,756	2,778	1,762	1,120	--	--	--

a. Mid-year estimates of resident population. Includes armed forces on a resident basis 1962-1972.

b. Monthly average except 1972 at November.

c. Honolulu Consumer Price Index annual average. 1967 = 100.

d. At December 31.

e. At April 1.

f. Estimated 1972 data subject to revision.

g. Exclusive of local sales.

h. Based on general excise tax base.

i. Revised data on inflow and outflow of money due to commodity and other exports and imports as reported by the Bank of Hawaii. 1971 estimated; 1972 not available.

SOURCE: State Departments of Budget & Finance, Planning & Economic Development, Regulatory Agencies, Labor & Industrial Relations, and Taxation; County Finance Directors; Hawaii Visitors Bureau; Honolulu Redevelopment Agency; Honolulu Automobile Club; U. S. Department of Commerce; Bank of Hawaii; and First Hawaiian Bank.

TABLE 3
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years): U. S. Average (1961 and 1971)
(Dollars in Millions)

Income Source	State of Hawaii								U. S. Average		
	1971		1970		1961		% Change From 1961		1961		% Change From 1961
	Amount	% of Total	Amount	% of Total	Amount	% of Total			% of Total	% of Total	
Wages and Salaries											
Farms	\$ 70	1.9	\$ 76	2.2	\$ 70	4.6	0.0		0.7	0.4	16.9
Contract Construction	259	7.0	281	8.1	104	6.8	149.0		3.8	4.1	120.5
Wholesale & Retail Trade	408	11.0	384	11.1	172	11.3	137.2		12.0	11.1	90.2
Manufacturing	193	5.2	182	5.2	113	7.4	70.8		21.1	18.7	83.4
Finance, Insurance & Real Estate	147	4.0	138	4.0	42	2.8	250.0		3.2	3.5	120.2
Transportation	125	3.4	120	3.5	44	2.9	184.1		3.5	3.0	78.8
Communication & Utilities	95	2.6	92	2.6	29	1.9	227.6		2.0	2.0	105.3
Services											
Hotels & Other Lodging	88	2.4	76	2.2	16	1.1	450.0		0.4	0.4	118.4
Personal & Household Services	36	1.0	35	1.0	19	1.2	89.5		1.6	1.1	42.6
Business & Repair	65	1.8	63	1.8	18	1.2	261.1		1.3	1.8	171.6
Amusement & Recreation	20	0.5	18	0.5	9	0.6	122.2		0.5	0.5	86.1
Prof., Social, & Rel. Services	174	4.7	153	4.4	50	3.3	248.0		3.4	5.1	211.3
Government											
Federal, Civilian	336	9.1	313	9.0	148	9.7	127.0		3.3	3.5	117.8
Federal, Military	305	8.3	310	8.9	180	11.8	69.4		2.0	1.8	92.9
State and Local	375	10.2	337	9.7	114	7.5	228.9		6.6	8.6	166.8
Other Industries	6	0.2	6	0.2	4	0.3	50.0		1.1	0.8	65.4
Total Wages & Salaries	\$2,703	73.2	\$2,586	74.5	\$1,132	74.4	138.8		66.6	66.3	105.7
Other Labor Income	118	3.2	101	2.9	42	2.8	181.0		2.8	4.3	215.2
Proprietors' Income: Farm	34	0.9	24	0.7	11	0.7	209.1		3.1	2.0	34.0
Non-Farm	190	5.1	180	5.2	121	8.0	57.0		8.5	6.1	49.1
Property Income	489	13.2	467	13.5	179	11.8	173.2		13.2	14.0	117.7
Transfer Payments	304	8.2	240	6.9	70	4.6	334.3		8.1	10.9	178.5
Sub-Total	\$3,838	103.9	\$3,598	103.6	\$1,555	102.2	146.8		102.3	103.6	109.1
Less: Pers. Contrib. for Soc. Ins.	- 144	- 3.9	- 126	- 3.6	- 33	- 2.2	336.4		- 2.3	- 3.6	225.1
Total Personal Income	\$3,694	100.0	\$3,472	100.0	\$1,521	100.0	142.9		100.0	100.0	106.4

NOTE: Detail may not add to totals due to rounding.

SOURCE: "Survey of Current Business," August 1972 and August 1964; U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 4
THE COUNTIES OF HAWAII
Calendar Years 1971-1972

Economic Indicators	Honolulu		Maui		Hawaii		Kauai	
	1972	1971	1972	1971	1972	1971	1972	1971
Population ^a	608,240	595,213	47,169	46,480	66,646	65,929	30,161	29,937
Labor Force ^b	300,750	296,250	23,300	22,340	33,050	32,720	14,500	14,100
Employment ^b	283,050	280,480	20,950	20,190	31,000	30,760	13,450	13,350
Unemployment Rate ^b	5.8	5.3	10.1	9.6	6.3	6.0	7.2	5.3
Hotel Units ^b	24,441	24,612	3,882	4,058	4,701	3,980	2,629	2,699
Motor Vehicle Registration ^c	356,066	341,547	35,894	33,255	47,959	44,944	22,395	19,530
Number of Telephones	412,443	365,733	27,643	25,605	41,160	38,073	17,347	16,584
Sugar Production (Tons)	175,982	217,439	278,084	291,675	423,327	464,601	241,490	256,261
AMOUNTS IN THOUSANDS								
Tax Revenue ^d	\$ 98,651	\$ 90,178	\$ 6,927	\$ 6,183	\$ 11,436	\$ 9,562	\$ 4,192	\$ 3,571
Government Expenditures ^d	132,461	125,709	15,969	11,849	17,290	15,680	8,272	7,625
Bank Demand Deposits ^b	735,046	622,247	32,965	29,887	46,741	41,103	15,512	14,430
Value of Sugar Crops ^e	35,011	37,878	55,527	50,718	84,294	80,892	48,168	44,512
Selected Tax Bases								
Pineapple Canning	100,190	104,114	21,419	18,398	--	--	2,656	2,035
Retailing	1,978,211	1,847,739	114,755	96,770	139,171	116,618	56,561	51,230
Wholesaling	1,571,479	1,412,025	38,057	29,183	60,126	49,782	16,879	12,830
Manufacturing	289,999	269,108	5,504	4,905	9,760	8,089	2,570	2,828
Contracting	623,859	629,250	28,061	25,561	36,759	30,622	7,260	7,505
Services	514,270	468,806	22,168	18,882	30,403	26,102	11,419	10,034
Rentals	572,184	507,109	33,084	28,031	34,266	29,128	10,420	9,338

a. Resident civilian population at July 1. 1972 estimated by First Hawaiian Bank.

b. 1971 at December; 1972 at November.

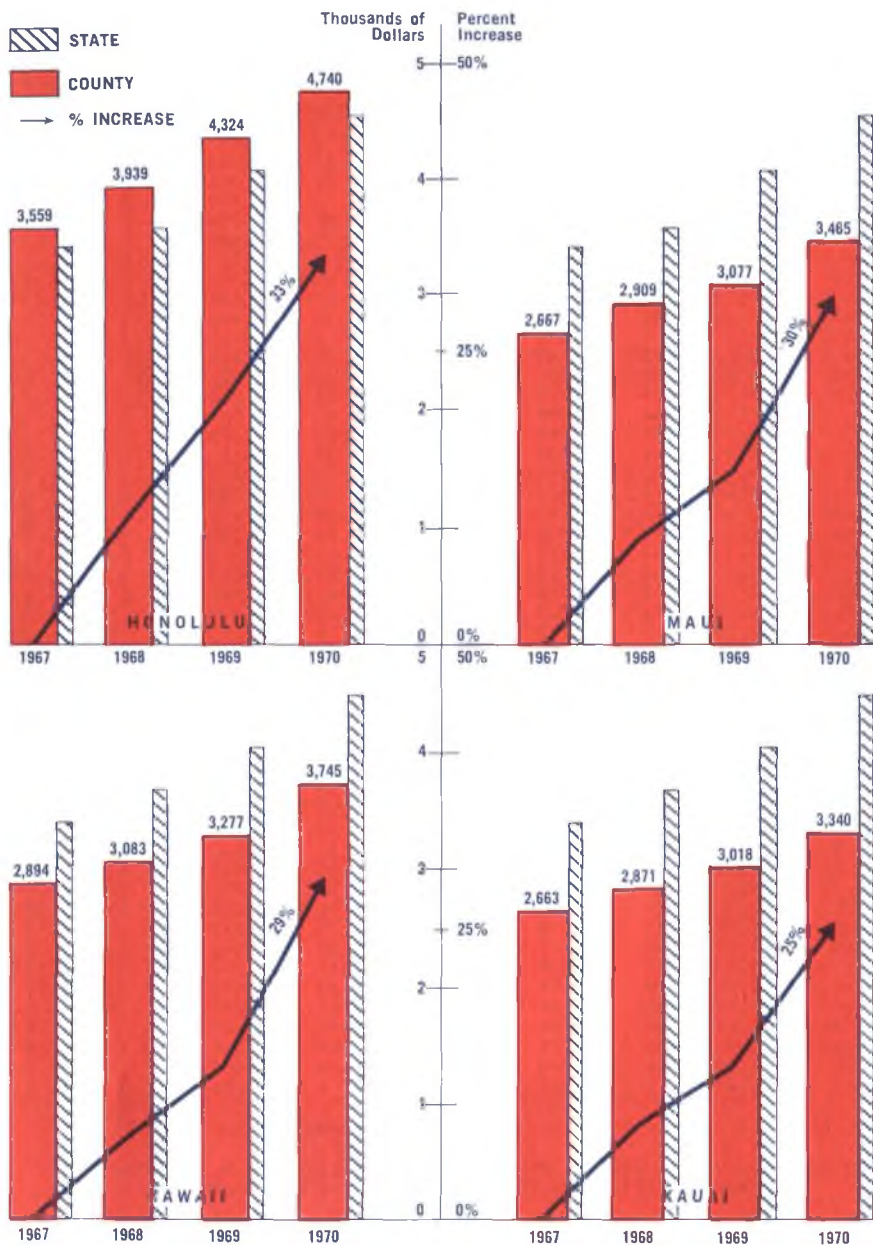
c. At December 31.

d. Fiscal years.

e. Based on total estimated value of \$223 million.

SOURCE: State Departments of Planning and Economic Development, Labor and Industrial Relations, and Taxation; County Finance Directors; Bank of Hawaii; Hawaiian Telephone Company; Hawaii Visitors Bureau; Hawaiian Sugar Planters' Association; and First Hawaiian Bank.

CHART 2
PER CAPITA PERSONAL INCOME
— BY COUNTIES —
Calendar Years 1967-1970



SOURCE: Research Division, First Hawaiian Bank, August 1972 data.

TABLE 5
PER CAPITA PERSONAL INCOME
By States — Selected Years^a

State	1971		1970		1966		1961		% Change 1971 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1970	1961
HAWAII	\$4,738	8	\$4,557	6	\$3,185	13	\$2,481	11	4.0	91.0
U.S. Av.	4,156	--	3,933	--	2,987	--	2,265	--	5.7	83.5
Ala.	3,087	49	2,876	49	2,092	50	1,515	47	7.3	103.8
Alaska	4,875	4	4,586	4	3,380	9	2,659	9	6.3	83.3
Ariz.	3,913	27	3,620	30	2,547	34	2,065	29	8.1	89.5
Ark.	3,078	50	2,864	50	2,106	48	1,497	49	7.5	105.6
Calif.	4,640	10	4,444	9	3,447	7	2,764	7	4.4	67.9
Colo.	4,153	16	3,831	20	2,839	26	2,329	15	8.4	78.3
Conn.	4,995	3	4,817	2	3,671	2	2,880	3	3.7	75.4
Del.	4,673	9	4,353	10	3,469	6	2,765	6	7.4	69.0
Fla.	3,930	25	3,664	28	2,569	33	1,955	33	7.3	101.0
Ga.	3,599	35	3,354	35	2,413	41	1,680	43	7.3	114.2
Idaho	3,409	41	3,264	37	2,440	38	1,916	36	4.4	77.9
Ill.	4,775	7	4,486	8	3,531	4	2,713	8	6.4	76.0
Ind.	4,027	22	3,787	22	3,056	16	2,229	22	6.3	80.7
Iowa	3,877	30	3,750	23	3,011	18	2,083	28	3.4	86.1
Kans.	4,192	14	3,918	17	3,000	19	2,232	21	7.0	87.8
Ky.	3,306	43	3,099	43	2,288	45	1,683	42	6.7	96.4
La.	3,252	47	3,054	46	2,323	43	1,700	41	6.5	91.3
Me.	3,375	42	3,242	38	2,433	39	1,817	39	4.1	85.7
Md.	4,522	12	4,287	12	3,158	14	2,456	12	5.5	84.1
Mass.	4,562	11	4,343	11	3,200	12	2,533	10	5.0	80.1
Mich.	4,430	13	4,133	13	3,314	10	2,311	16	7.2	91.7
Minn.	4,032	20	3,855	19	2,866	24	2,182	25	4.6	84.8
Miss.	2,788	51	2,597	51	1,836	51	1,278	51	7.4	118.2
Mo.	3,940	24	3,713	25	2,846	25	2,165	26	6.1	82.0
Mont.	3,629	34	3,444	34	2,652	29	1,969	32	5.4	84.3
Neb.	4,030	21	3,792	21	2,914	22	2,107	27	6.3	91.3
Nev.	4,822	5	4,552	7	3,385	8	2,893	2	5.9	66.7
N. H.	3,796	31	3,620	31	2,797	27	2,193	24	4.9	73.1
N. J.	4,811	6	4,577	5	3,483	5	2,767	5	5.1	73.9
N. M.	3,298	45	3,127	42	2,364	42	1,939	34	5.5	70.1
N. Y.	5,000	2	4,731	3	3,571	3	2,803	4	5.7	78.4
N. C.	3,424	40	3,218	40	2,316	44	1,629	45	6.4	110.2
N. D.	3,538	36	3,069	45	2,424	40	1,504	48	15.3	135.2
Ohio	4,175	15	3,977	15	3,117	15	2,335	14	5.0	78.8
Okla.	3,515	37	3,332	36	2,508	35	1,917	35	5.5	83.4
Ore.	3,959	23	3,718	24	2,925	21	2,264	19	6.5	74.9
Pa.	4,147	17	3,942	16	2,982	20	2,260	20	5.2	83.5
R. I.	4,126	19	3,918	18	3,048	17	2,289	18	5.3	80.3
S. C.	3,142	48	2,933	48	2,104	49	1,432	50	7.1	119.4
S. D.	3,441	39	3,164	41	2,461	37	1,770	40	8.8	94.4
Tenn.	3,300	44	3,075	44	2,267	46	1,624	46	7.3	103.2
Texas	3,726	32	3,573	32	2,638	30	1,997	31	4.3	86.6
Utah	3,442	38	3,221	39	2,495	36	2,041	30	6.9	68.6
Vt.	3,638	33	3,448	33	2,638	31	1,875	38	5.5	94.0
Va.	3,899	29	3,650	29	2,622	32	1,899	37	6.8	105.3
Wash.	4,132	18	3,984	14	3,231	11	2,447	13	3.7	68.9
W. Va.	3,275	46	3,034	47	2,250	47	1,658	44	7.9	97.5
Wisc.	3,912	28	3,712	26	2,911	23	2,216	23	5.4	76.5
Wyo.	3,929	26	3,674	27	2,765	28	2,304	17	6.9	70.5
D. C.	5,870	1	5,466	1	3,934	1	3,059	1	7.4	91.9

a. All data revised by U. S. Department of Commerce, August 1972.

SOURCE: "Survey of Current Business," August 1972, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 6
EMPLOYMENT IN HAWAII
Employment in Selected Industries
Selected Years at December

Type of Employment	Number Employed					Percent Change 1972 over		% of Total Employment		
	1972 ^a	1971	1970	1967	1962	1971	1962	1972	1971	1962
GOVERNMENT										
State	37,400	35,600	34,410	24,130	15,970	5.06	134.19	10.69	10.33	6.80
County	10,850	10,560	9,490	9,280	8,390	2.75	29.32	3.10	3.06	3.57
Sub-Total Local Governments	48,250	46,160	43,900	33,410	24,360	4.53	98.07	13.79	13.39	10.37
Federal - Air Force	3,350	3,420	3,500	3,620	2,810	- 2.05	19.22	0.96	0.99	1.20
Army	6,050	6,020	5,950	5,940	4,950	0.50	22.22	1.73	1.75	2.11
Navy	11,650	12,140	12,020	13,210	10,770	- 4.04	8.17	3.33	3.52	4.58
Other	11,400	11,230	11,500	11,840	9,680	1.51	17.77	3.26	3.26	4.12
Sub-Total Federal Government	32,450	32,810	32,970	34,610	28,210	- 1.10	15.03	9.27	9.52	12.01
Sub-Total Government	80,700	78,970	76,870	68,020	52,570	2.19	53.51	23.06	22.90	22.38
PRIVATE INDUSTRY										
Agriculture - Sugar ^b	5,250	5,250	5,350	6,270	6,770	0.00	- 22.45	1.50	1.52	2.88
Pineapple ^b	2,050	1,910	2,940	3,080	2,950	7.33	- 30.51	0.59	0.55	1.26
Other	2,700	2,950	2,800	2,270	1,510	- 8.47	78.81	0.77	0.88	0.64
Food Processing	9,350	10,270	10,950	11,630	13,780	- 8.96	- 32.15	2.67	2.96	5.87
Textile & Apparel Mfg.	3,500	3,180	3,240	2,670	2,240	10.06	56.25	1.00	0.92	0.95
Printing & Publishing	2,750	2,660	2,670	2,400	2,400	3.38	14.58	0.79	0.77	1.02
Other Manufacturing	5,750	5,570	6,110	5,160	4,410	3.23	30.39	1.64	1.62	1.88
Transport., Comm., & Utilities	24,450	24,170	24,320	19,380	15,060	1.16	62.35	6.99	7.01	6.41
Wholesale Trade	16,050	15,930	16,300	14,040	12,880	0.75	24.61	4.59	4.62	5.48
Retail Trade	59,050	58,480	56,910	46,710	35,420	0.97	66.71	16.88	16.96	15.08
Contract Construction	22,750	22,570	24,380	17,350	15,040	0.80	51.26	6.50	6.55	6.40
Hotel Services	17,650	16,790	12,430	9,090	4,440	5.12	297.52	5.04	4.87	1.89
Other Services	46,250	44,920	44,270	36,450	28,510	2.96	62.22	13.22	13.03	12.14
Self-Employed Domestics	31,700	31,620	31,240	29,600	25,940	0.25	22.21	9.06	9.17	11.04
Finance, Ins., & Real Estate	19,900	19,540	18,740	14,380	10,980	1.84	81.24	5.69	5.67	4.67
Sub-Total Private Industry	269,150	265,810	262,650	220,480	182,330	1.26	47.62	76.92	77.10	77.62
Total Employed	349,900	344,780	339,520	288,500	234,900	1.49	48.96	100.00%	100.00%	100.00%
Unemployed as % of Civ. Labor Force	5.9	5.6	4.1	3.3	4.8	--	--	--	--	--

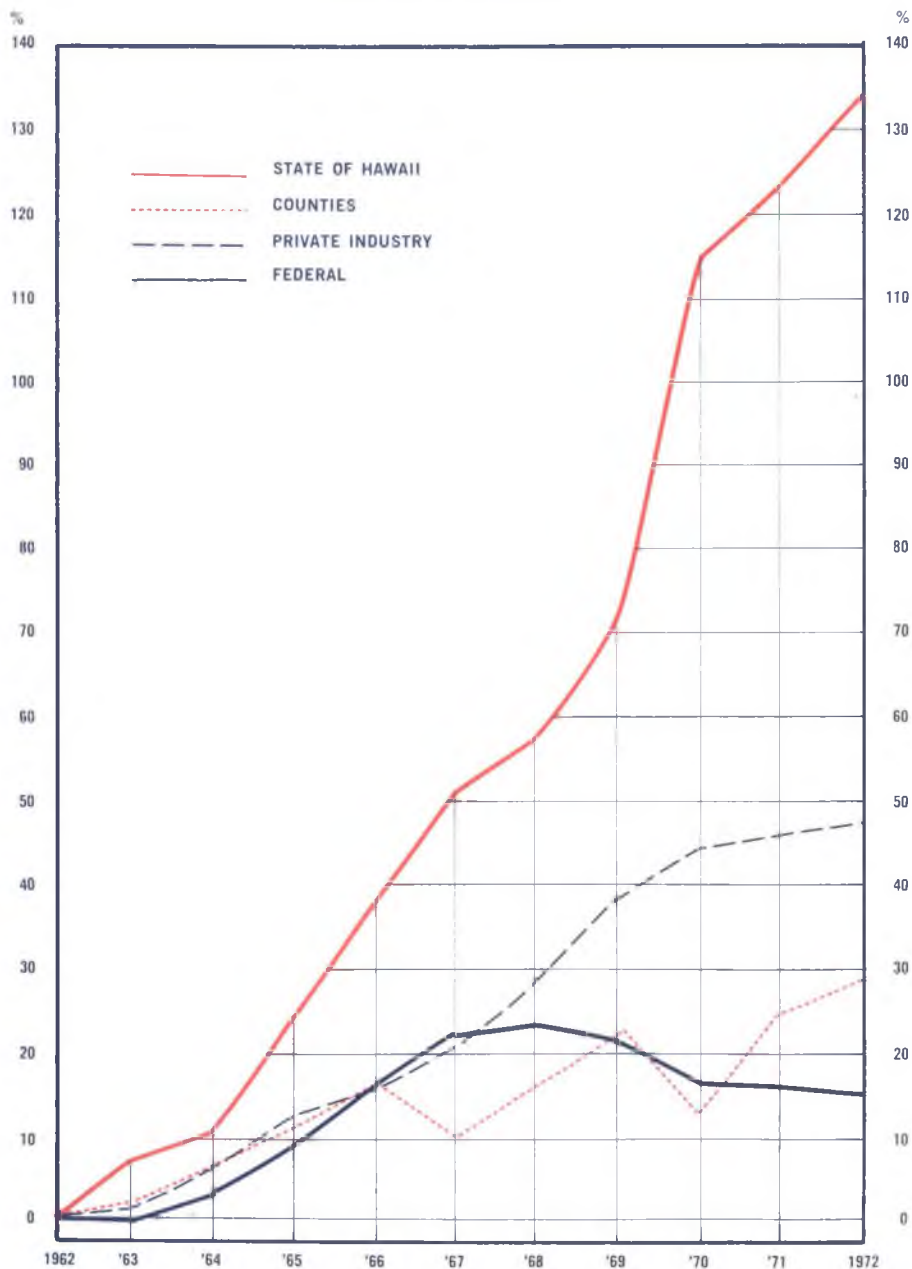
NOTE: Detail may not add to total due to rounding.

a. 1972 preliminary data. Table reflects revisions in prior year data made by State Labor Department.

b. Sugar mill and pineapple cannery workers included in food processing.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

CHART 3
TRENDS IN HAWAIIAN EMPLOYMENT
 Government and Private Industry
 1962-1972 at December^a



a. November preliminary data for 1972.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

TABLE 7
STATE AND LOCAL TAX BURDEN
 Tax Collections Related to Population and Personal Income
 By States: Fiscal Years 1971 and 1972

State	Per Capita Tax Collections ^a					Per Capita Tax as a % of Per Capita Income ^b			
	Fiscal 1971		Fiscal 1972 ^c		% Change from 1971	1971		1972	
	Amount	Rank	Amount	Rank		\$	Rank	\$	Rank
HAWAII	\$614	2	\$629	6	2.44	13.47	7	13.28	12
U.S. Av.	460	--	530	--	15.22	11.70	--	12.75	--
Ala.	276	50	315	51	14.13	9.60	48	10.20	50
Alaska	466	18	449	33	- 3.65	10.16	42	9.21	51
Ariz.	462	20	501	22	8.44	12.76	10	12.80	18
Ark.	269	51	320	50	18.96	9.39	50	10.40	49
Calif.	603	3	708	2	17.41	13.57	6	15.26	4
Colo.	447	22	509	20	13.87	11.67	25	12.26	24
Conn.	533	8	663	3	24.39	11.06	31	13.27	13
Del.	499	11	570	11	14.23	11.46	26	12.20	26
Fla.	375	36	458	30	22.13	10.23	39	11.65	31
Ga.	332	44	397	42	19.58	9.90	44	11.03	39
Idaho	399	32	413	40	3.51	12.22	17	12.11	29
Ill.	513	9	553	13	7.80	11.44	27	11.58	32
Ind.	402	31	451	31	12.19	10.62	35	11.20	37
Iowa	451	21	529	18	17.29	12.03	21	13.64	10
Kans.	416	28	475	24	14.18	10.62	36	11.33	35
Ky.	316	46	357	47	12.97	10.20	40	10.80	45
La.	379	35	420	39	10.82	12.41	15	12.92	16
Me.	411	30	462	28	12.41	12.68	12	13.69	8
Md.	508	10	552	15	8.66	11.85	24	12.21	25
Mass.	549	6	658	4	19.85	12.64	13	14.42	7
Mich.	491	15	581	10	18.33	11.88	23	13.12	14
Minn.	498	13	599	8	20.28	12.92	9	14.86	6
Miss.	315	47	353	48	12.06	12.13	19	12.66	19
Mo.	361	40	442	34	22.44	9.72	46	11.22	36
Mont.	423	26	561	12	32.62	12.28	16	15.46	3
Neb.	432	25	465	27	7.64	11.39	28	11.54	34
Nev.	579	5	585	9	1.04	12.72	11	12.13	28
N. H.	375	37	439	35	17.07	10.36	38	11.56	33
N. J.	499	12	536	17	7.41	10.90	33	11.14	38
N. M.	391	33	424	37	8.44	12.50	14	12.86	17
N. Y.	689	1	775	1	12.48	14.56	1	15.50	1
N. C.	336	42	374	45	11.31	10.44	37	10.92	42
N. D.	420	27	461	29	9.76	13.69	5	13.03	15
Ohio	364	39	450	32	23.63	9.15	51	10.78	46
Okla.	323	45	382	44	18.27	9.69	47	10.87	43
Ore.	416	29	471	25	13.22	11.19	30	11.90	30
Pa.	444	23	553	14	24.55	11.26	29	13.33	11
R. I.	466	19	511	19	9.66	11.89	22	12.38	22
S. C.	298	49	334	49	12.08	10.16	43	10.63	47
S. D.	435	24	471	26	8.28	13.75	4	13.69	9
Tenn.	302	48	361	46	19.54	9.82	45	10.94	41
Texas	343	41	395	43	15.16	9.60	49	10.60	48
Utah	388	34	433	36	11.60	12.05	20	12.58	21
Vt.	495	14	551	16	11.31	14.36	3	15.15	5
Va.	372	38	422	38	13.44	10.19	41	10.82	44
Wash.	487	16	509	21	4.52	12.22	18	12.32	23
W. Va.	334	43	399	41	19.46	11.01	32	12.18	27
Wisc.	535	7	606	7	13.27	14.41	2	15.49	2
Wyo.	483	17	497	23	2.90	13.15	8	12.65	20
D. C.	586	4	645	5	10.07	10.72	34	10.99	40

a. Population excluding armed forces overseas for July 1, 1971 and July 1, 1972 (preliminary) as estimated by the U. S. Department of Commerce.

b. Fiscal year taxes as a percentage of prior calendar year personal income.

c. Computed from preliminary state tax collections according to estimates by the U. S. Department of Commerce for fiscal 1971.

SOURCE: "State Tax Collections in 1972," "Governmental Finances in 1970-71," and "Survey of Current Business," August 1972, "Current Population Reports," Series P-25, No. 488, September 1972, U. S. Department of Commerce.

WHERE GOVERNMENT GETS ITS MONEY

Hawaii's highly centralized form of government is reflected in the relationship between the state government and the four county governments in the allocation of taxing authority. The counties levy real property rates, without limitation, impose county fuel taxes and motor vehicle weight taxes, without limitation, and administer the public utility franchise tax. All other taxes are levied by the state and are realizations of the state.

The state's dominance of the tax system is made quite evident by the fact that of the \$530 million in total taxes collected by the state and county governments, 73% goes to the state even when the \$19 million statutory grants-in-aid are considered as county revenues.

Hawaii's three major sources of tax revenues are the general excise tax which represents 35% of all collections, personal and corporate income taxes at 25% and property tax collections representing 18.5%. A slowdown in the economy resulted in an increase in tax collections of only 6.5% over 1971. This is a substantially lower growth rate than the 9.5% experienced in 1971 and 15% in 1970.

Only 11% of total state and local tax collections are earmarked for special purposes. Fuel, motor vehicle weight and utility franchise taxes are utilized for transportation. The \$18 million collected for unemployment compensation is reserved for benefit payments and costs of administering the program.

General fund expenditures exceeded receipts for the second year in a row resulting in a general fund deficit of \$20 million as of June 30, 1972.

Real property taxes are the major source of revenues to the counties accounting for 55% of Honolulu's \$146 million; 49% of Hawaii County's \$19 million; 40% of Maui's \$13 million; and 39% of Kauai's \$8 million. State grants are the second largest source of funds for the neighbor counties ranging from 26% to 41% of their total revenues. Honolulu's second largest category is departmental earnings which are 14% of the total.

The federal government collected \$632.6 million in taxes in Hawaii. This is only 4% greater than 1971 collections of \$608.1 million. During the year federal grants to the state government increased 21% to a total of \$178.6 million.

TABLE 8
GENERAL EXCISE TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

Activities	1972	1971	1967	Change 1972 from 1971	
				Amount	Percent
Retailing	\$ 85,777,163	\$ 79,785,322	\$ 49,001,818	\$5,991,841	7.51
Services	22,194,087	20,471,667	11,684,152	1,722,420	8.41
Contracting	27,192,238	29,953,417	14,795,440	- 2,761,179	- 9.22
Theater, Radio, Amusement	2,063,628	1,860,427	1,249,929	203,201	10.92
Interest	1,129,585	1,521,042	1,009,732	208,543	13.71
Commissions	4,349,574	3,648,628	2,360,896	700,946	19.21
Hotel Rentals ^a	8,550,987	7,967,240	(a)	583,747	7.33
All Other Rentals	16,081,563	14,329,801	13,227,025	1,751,762	12.22
Use (4%) ^b	3,015,642	3,534,990	2,009,511	- 519,348	-14.69
All Others	2,589,302	2,687,634	1,571,988	- 98,332	- 3.66
Sub-Total	\$173,543,769	\$165,760,168	\$ 96,910,491	\$7,783,601	4.70
Sugar Processing	\$ 971,536	\$ 914,084	\$ 834,030	\$ 57,452	6.29
Pine Canning	606,191	653,595	608,694	- 47,404	- 7.25
Sub-Total	\$ 1,577,727	\$ 1,567,679	\$ 1,442,724	\$ 10,048	0.64
Producing	\$ 386,080	\$ 368,417	\$ 313,775	\$ 17,663	4.79
Manufacturing ^c	1,495,629	1,420,809	1,077,383	74,820	5.27
Sub-Total	\$ 1,881,709	\$ 1,789,226	\$ 1,391,158	\$ 92,483	5.17
Wholesaling	\$ 4,858,163	\$ 4,327,461	\$ 2,740,718	\$ 530,702	12.26
Intermediary					
Services	168,194	150,774	71,211	17,420	11.55
Use (1/2%) ^b	3,203,034	3,239,611	1,381,954	- 36,577	- 1.13
Blind Vendors	4,707	4,390	3,737	317	7.22
Sub-Total	\$ 8,234,098	\$ 7,722,236	\$ 4,197,620	\$ 511,862	6.63
Insurance					
Solicitors	\$ 449,893	\$ 404,391	\$ 205,631	\$ 45,502	11.25
Penalties and					
Interest	681,253	615,405	186,117	65,848	10.70
Licenses & Fees	204,340	188,864	150,505	15,476	8.19
Estimated Tax ^d	- 17,163	- 18,131	10,926	968	--
Sub-Total	\$ 1,318,323	\$ 1,190,529	\$ 553,179	\$ 127,794	10.73
Total	\$186,555,626	\$178,029,838	\$104,495,172	\$8,525,788	4.79

- a. Prior to 1970, "Hotel Rentals" was included in "All Other Rentals."
b. Consumption and Compensating Taxes replaced with Use Tax (at same rates) effective January 1, 1966.
c. Includes canning other than pineapple.
d. Net payments of estimated taxes.
SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 9
DISTRIBUTION OF STATE GRANTS-IN-AID
Selected Fiscal Years State of Hawaii: By Counties

County	1973	1972	1967	Change 1973 from 1972	
				Amount	Percent
Honolulu	\$11,996,878	\$ 8,785,664	\$ 2,067,373	\$3,211,214	36.55
Hawaii	3,663,667	4,469,834	3,637,977	- 806,167	-18.04
Mau	2,731,348	3,001,232	2,623,604	- 269,884	- 8.99
Kauai	2,873,691	3,190,821	2,178,298	- 317,130	- 9.94
Total	\$21,265,584	\$19,447,551	\$10,507,252	\$1,818,033	9.35

NOTE: Effective July 1, 1965 direct sharing of the general excise tax collections with the counties was replaced with a system of state grants-in-aid. The general excise and use tax bases at the 4% level and the public service company tax base of motor and contract carriers at the 4% level are used to compute the amount of state general fund revenues to be distributed to the counties' general funds as state grants-in-aid. The amount distributed is equal to 0.505% of the total of these bases. Each county's share is determined by its "fiscal capacity" and "fiscal need" as defined by law.

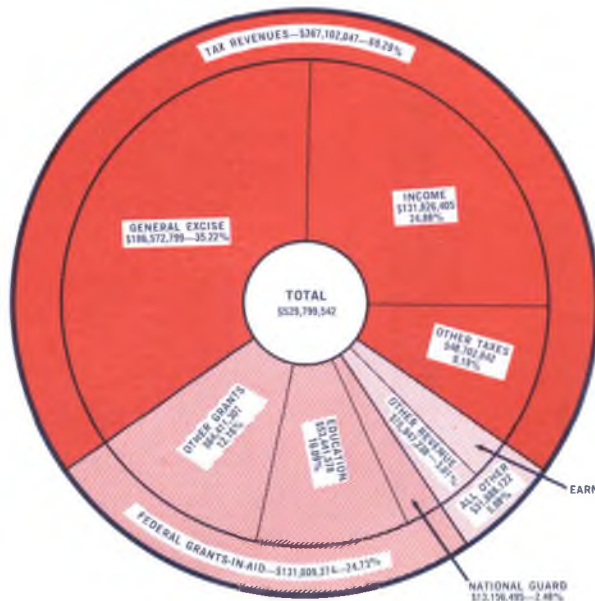
SOURCE: Department of Taxation, State of Hawaii.

CHART 4

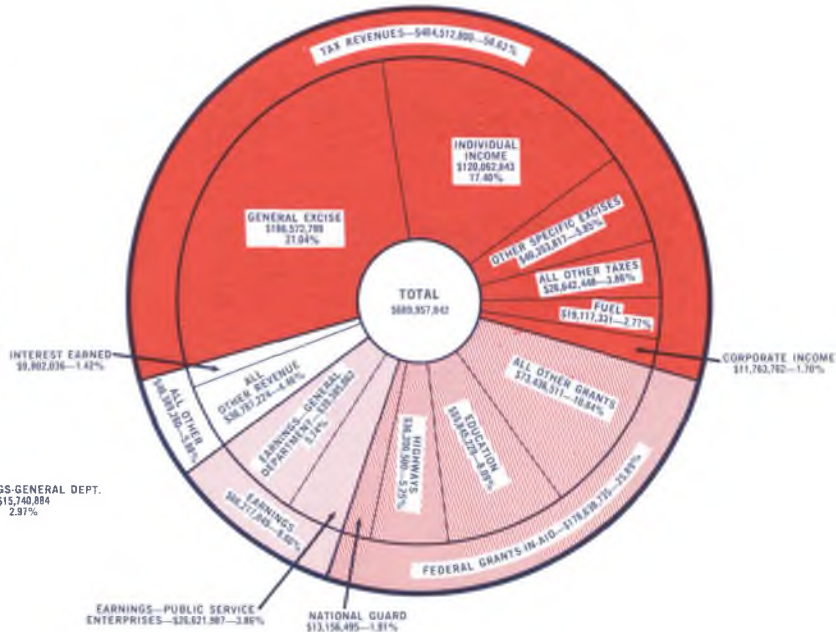
SOURCES OF STATE GOVERNMENT OPERATING REVENUES

STATE OF HAWAII—FISCAL 1972

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 10 for further detail.

SOURCE: Compiled by The Tax Foundation of Hawaii from the 1972 Annual Report of the Comptroller, State of Hawaii.

TABLE 10
STATE REVENUE RECEIPTS
Hawaii—Fiscal Years 1971 and 1972

Source of Revenues	Fiscal 1972			Fiscal 1971		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total
Tax Revenues						
General Excise	\$186,572,799	\$ --	\$186,572,799	\$178,047,968	\$ --	\$178,047,968
Specific Excises ^a	40,391,328	19,079,819	59,471,148	36,225,178	18,103,269	54,328,447
Individual Income	120,062,643	--	120,062,643	116,232,577	--	116,232,577
Corporate Income	11,763,762	--	11,763,762	12,875,846	--	12,875,846
Unemployment Compensation	--	18,234,323	18,234,323	--	13,992,106	13,992,106
Other Taxes, Licenses & Permits ^b	8,311,514	96,611	8,408,125	8,168,364	22,974	8,191,338
Sub-Total Taxes	\$367,102,047	\$ 37,410,753	\$404,512,800	\$351,549,933	\$ 32,118,349	\$383,668,282
Fines, Forfeits and Escheats	\$ 2,936,190	\$ 93,499	\$ 3,029,689	\$ 2,483,818	\$ 76,319	\$ 2,560,137
Federal Grants-In-Aid	131,009,374	47,629,361	178,638,735	109,093,073	38,099,502	147,192,576
Revenues from Other Agencies	1,478,749	26,936	1,505,685	1,290,860	151,012	1,441,872
Rents, Royalties & Land Income	3,296,491 ^d	2,140,147	5,436,638	3,065,808 ^d	2,355,213	5,421,020
Sales of Real Property	--	657,419	657,419	--	633,332	633,332
Earnings - General Departments	15,740,884	23,854,177	39,595,062	19,514,275	15,273,728	34,788,003
Earnings - Public Serv. Enterp.	--	26,621,987	26,621,987	742,472	23,117,858	23,860,330
Repayment Advances to Other Civil Divisions	--	3,568,028	3,568,028	--	2,922,703	2,922,703
Repayment Debt Costs: Counties	2,795,151	--	2,795,151	2,946,319	--	2,946,319
Interest Earned	4,079,677 ^e	5,772,359	9,802,036	5,987,802 ^e	5,932,765	11,920,567
Miscellaneous	1,360,980	12,433,634 ^f	13,794,614	1,179,897	12,062,747 ^f	13,242,644
Total^c	\$529,799,542	\$160,158,301	\$689,957,842	\$497,854,258	\$132,743,528	\$630,597,786

a. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.

b. Includes Franchise tax, Inheritance and Estate taxes, Conveyance Tax, business and non-business licenses and permits.

c. Excludes transfers and repayments except as shown.

d. Includes transfer of land income proceeds from Trust Fund to General Fund in the amount of \$3,000,150 in 1971 and \$3,209,079 in 1972.

e. Excludes repayments of interest on state bonds from special fund agencies to avoid duplication.

f. Includes public school cafeteria sales of \$6,711,995 in 1971 and \$6,811,592 in 1972.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, State of Hawaii.

TABLE 11
STATE AND COUNTY TAX COLLECTIONS IN HAWAII
Selected Fiscal Years

Unit of Government Sources	1972	1971	1970	1967	1962
State of Hawaii					
General Excise & Use ^a	\$186,555,626	\$178,029,838	\$162,903,539	\$104,495,172	\$ 66,076,423
Fuel	28,347,466	27,260,016	26,181,411	20,316,761	17,252,444
Liquor	9,425,614	8,384,947	7,481,550	5,796,780	3,606,691
Tobacco	6,527,395	6,437,835	5,803,292	4,668,757	2,346,891
Insurance	8,278,426	7,316,606	6,095,588	3,931,937	2,174,481
Public Service Companies ^b	15,661,241	13,620,099	14,105,008	8,963,873	5,279,217
Banks & Other Financial Corporations	3,078,266	2,301,068	2,152,431	1,725,460	828,294
Corporate Income ^c	11,765,822	12,875,846	14,577,602	10,525,210	6,659,850
Individual Income					
Net Income ^{a,d}	120,060,583	116,232,577	105,018,604	63,511,961	31,025,058
Inheritance & Estate	3,635,168	4,427,619	2,324,433	1,591,566	1,074,568
Real Property ^a	98,265,067	87,892,526	75,839,130	30,643,543	30,807,541
Conveyance (Realty Transfer)	611,097	484,047	411,551	88,044	--
Licenses, Permits & Other	1,541,535	1,409,668	1,257,481	882,193	488,387
Unemployment Compensation	18,293,627	14,017,573	14,245,800	10,768,620	5,142,381
Sub-Total	\$512,046,933	\$480,690,265	\$438,397,420	\$267,909,877	\$172,762,226
Counties^e					
Liquor Licenses & Fees	\$ 1,124,857	\$ 1,108,707	\$ 971,233	\$ 580,768	\$ 488,033
Utility Franchise	2,565,526	2,185,710	1,978,040	1,555,748	1,114,914
Motor Vehicle Weight	10,969,909	10,451,192	10,070,496	8,545,334	5,078,117
Licenses, Permits & Other	3,410,112	3,170,141	2,961,011	1,747,629	1,313,350
Sub-Total	\$ 18,070,404	\$ 16,915,750	\$ 15,980,780	\$ 12,429,479	\$ 7,994,414
Grand Total	\$530,117,337	\$497,606,015	\$454,378,200	\$280,339,356	\$180,756,640

a. Reduced by Natural Disaster refunds and credits; General Excise \$622 (1970), \$117,649 (1967); Personal Income \$705 (1970); and Real Property \$10,508 (1967).

b. Formerly Public Utility - After January 1, 1964, includes public utilities and airlines and motor carriers that previously were under General Excise Tax.

c. Includes payments of estimated taxes less refunds.

d. Individual Income includes withheld and estimated tax less refunds, and delinquent compensation and dividends tax (repealed 1/1/58).

e. Previous calendar year data for counties prior to 1967, except fiscal year data for City & County of Honolulu from 1962.

SOURCE: Department of Taxation, and Department of Accounting and General Services, State of Hawaii; and County Finance Director's Annual Reports.

TABLE 12
ALLOCATION OF STATE AND COUNTY TAXES
Hawaii—Fiscal Years 1971 and 1972
(In Thousands)

Type of Taxes	1972 Allocated to						1971 Allocated to					
	State	Honolulu	Maui	Hawaii	Kauai	Total	State	Honolulu	Maui	Hawaii	Kauai	Total
State Collections												
General Excise ^a	\$167,108	\$ 8,786	\$ 3,001	\$ 4,470	\$3,191	\$186,556	\$161,685	\$ 5,373	\$3,061	\$ 4,771	\$3,141	\$178,030
Fuel	18,938	7,207	919	843	440	28,347	18,331	6,849	864	788	428	27,260
Liquor	9,426					9,426	8,385					8,385
Tobacco	6,527					6,527	6,438					6,438
Insurance	8,278					8,278	7,317					7,317
Public Service Co.	15,661					15,661	13,620					13,620
Banks & Fin. Corp.	3,078					3,078	2,301					2,301
Income - Corporate ^b	11,766					11,766	12,876					12,876
Individuals ^c	120,061					120,061	116,233					116,233
Inheritance & Estate	3,635					3,635	4,428					4,428
Real Property	2	80,440	5,238	9,368	3,217	98,265	2	73,010	4,609	7,665	2,606	87,893
Convey. (Realty Transfer)	611					611	484					484
Unemployment Compensation	18,294					18,294	14,018					14,018
Licenses & Others	1,542					1,542	1,410					1,410
Sub-Total	\$384,927	\$ 96,433	\$ 9,158	\$14,681	\$6,848	\$512,047	\$367,528	\$85,232	\$8,534	\$13,224	\$6,175	\$480,690
County Collections												
Liquor Licenses & Fees	\$ --	\$ 758	\$ 134	\$ 171	\$ 62	\$ 1,125	\$ --	\$ 757	\$ 125	\$ 164	\$ 63	\$ 1,109
Utility Franchise	--	2,077	95	270	123	2,566	--	1,803	78	205	99	2,186
Motor Vehicle Weight	--	8,926	674	956	414	10,970	--	8,516	631	904	400	10,451
All Others	--	2,546	306	465	94	3,410	--	2,453	260	367	90	3,170
Sub-Total	\$ --	\$ 14,307	\$ 1,209	\$ 1,862	\$ 693	\$ 18,071	\$ --	\$13,529	\$1,094	\$ 1,640	\$ 653	\$ 16,916
Total	\$384,927	\$110,740	\$10,368	\$16,543	\$7,541	\$530,118	\$367,528	\$98,761	\$9,628	\$14,864	\$6,828	\$497,606

NOTE: Detail may not add to total due to rounding.

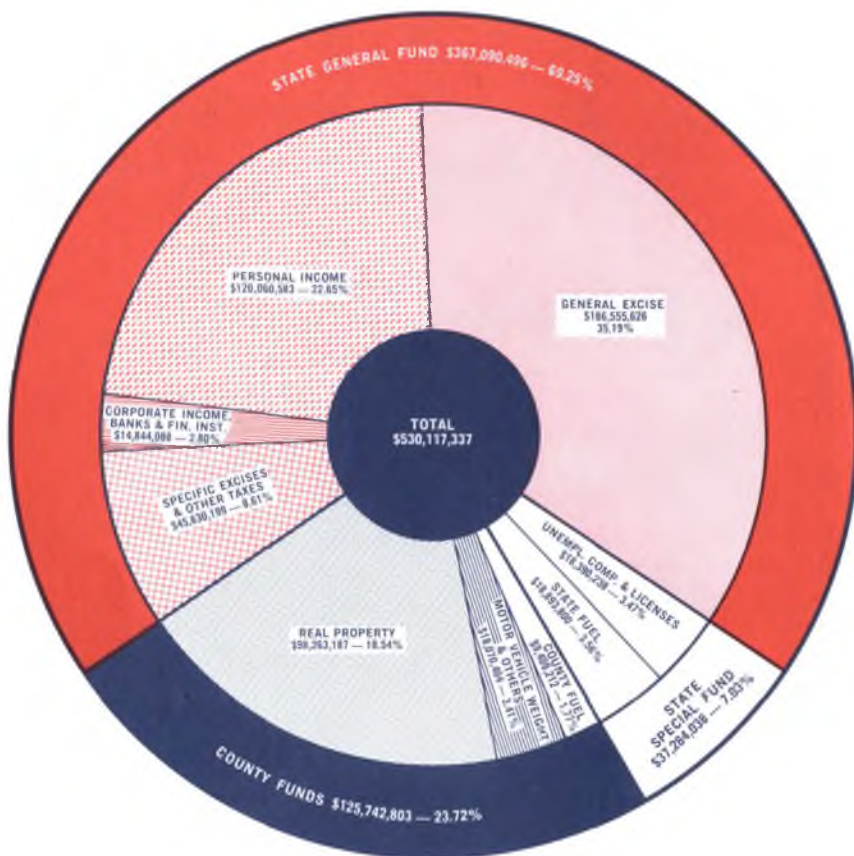
a. State Grants-In-Aid distributed according to each county's "relative fiscal capacity and relative fiscal need" as defined by Act 155, SLH 1965. Although the amount dispersed to the counties is determined by the total amount of general excise tax collections, the actual monies dispersed are taken from the State general fund.

b. Includes amounts paid on declared estimated taxes less refunds.

c. Includes delinquent collections from Compensation and Dividends Tax repealed 1/1/58 and Personal Net Income Tax, including payments for withheld and declared estimated taxes less refunds.

SOURCE: Departments of Taxation, and Accounting and General Services, State of Hawaii; the various County Finance Directors' Annual Reports; and Table 11.

CHART 5
HAWAII STATE AND COUNTY TAX COLLECTIONS
Fiscal Year 1972



NOTE: Details do not agree exactly with Table II because of different sources.

SOURCE: Department of Taxation, and Accounting and General Services, State of Hawaii; and Counties' Annual Financial Reports.

TABLE 13
LIQUID FUEL TAX COLLECTIONS
State of Hawaii — Selected Fiscal Years

Type of Fuel	Tax Per Gal. Fiscal 1972	1972	1971	1970	1967
STATE TAX REVENUES					
OAHU					
Gasoline	5¢	\$ 9,923,601	\$ 9,526,422	\$ 9,000,181	\$ 7,291,415
Other Highway ^a	4¢ & 5¢	385,274	260,754	293,256	183,294
Other Non-Hwy.	1¢	291,428	292,512	290,176	219,015
Aviation	1¢	4,836,916	4,292,710	4,334,906	2,994,626
Small Boat ^b	1¢ & 8.5¢	28,480	26,135	25,224	26,593
TOTAL OAHU	--	\$15,465,699	\$14,398,533	\$13,943,744	\$10,714,943
MAUI					
Gasoline	5¢	\$ 874,128	\$ 825,907	\$ 784,857	\$ 653,609
Other Highway ^a	4¢ & 5¢	54,419	40,374	18,670	25,416
Other Non-Hwy.	1¢	143,130	151,114	118,474	71,118
Aviation	1¢	37,888	32,452	32,721	10,239
Small Boat ^b	1¢ & 10¢	2,381	2,698	2,560	2,434
TOTAL MAUI	--	\$ 1,111,946	\$ 1,052,545	\$ 957,283	\$ 762,816
HAWAII					
Gasoline	5¢	\$ 1,312,460	\$ 1,863,571	\$ 1,794,176	\$ 1,379,684
Other Highway ^a	4¢ & 5¢	91,298	103,204	123,245	79,014
Other Non-Hwy.	1¢	99,222	104,096	94,327	73,437
Aviation	1¢	226,071	206,376	230,958	28,932
Small Boat ^b	1¢ & 8¢	5,971	5,475	5,964	5,072
TOTAL HAWAII	--	\$ 1,735,023	\$ 2,282,721	\$ 2,248,670	\$ 1,556,139
KAUAI					
Gasoline	5¢	\$ 533,756	\$ 512,448	\$ 502,798	\$ 418,084
Other Highway ^a	4¢ & 5¢	24,549	24,206	22,348	13,208
Other Non-Hwy.	1¢	56,469	50,647	44,148	29,497
Aviation	1¢	3,188	2,497	2,996	2,777
Small Boat ^b	1¢ & 9¢	681	516	745	965
TOTAL KAUAI	--	\$ 618,643	\$ 590,314	\$ 573,035	\$ 464,531
ALL COUNTIES					
Gasoline	--	\$12,643,946	\$12,728,348	\$12,082,013	\$ 9,742,792
Other Highway	--	555,541	428,537	457,467	300,932
Other Non-Hwy.	--	590,249	598,369	547,125	393,067
Aviation	--	5,104,063	4,534,035	4,601,581	3,036,574
Small Boat	--	37,512	34,823	34,494	35,064
TOTAL ALL COUNTIES	--	\$18,931,311	\$18,324,113	\$17,722,731	\$13,508,429
COUNTIES TAX REVENUES					
OAHU					
Gasoline	3.5¢	\$ 6,941,180	\$ 6,667,251	\$ 6,300,127	\$ 5,103,990
Other Highway ^a	2¢ & 3.5¢	266,067	181,398	205,279	128,306
TOTAL OAHU	--	\$ 7,207,247	\$ 6,848,649	\$ 6,505,406	\$ 5,232,296
MAUI					
Gasoline	5¢	\$ 865,779	\$ 824,141	\$ 784,857	\$ 653,609
Other Highway ^a	3¢ & 5¢	53,539	40,297	18,670	25,416
TOTAL MAUI	--	\$ 919,319	\$ 864,439	\$ 803,527	\$ 679,025
HAWAII					
Gasoline	3¢	\$ 788,189	\$ 746,592	\$ 672,816	\$ 517,382
Other Highway ^a	2¢ & 3¢	54,589	40,925	46,217	29,630
TOTAL HAWAII	--	\$ 842,778	\$ 787,518	\$ 719,033	\$ 547,012
KAUAI					
Gasoline	4¢	\$ 420,285	\$ 408,765	\$ 402,238	\$ 334,467
Other Highway ^a	3¢ & 4¢	19,584	19,349	17,878	10,567
TOTAL KAUAI	--	\$ 439,869	\$ 428,114	\$ 420,117	\$ 345,034
ALL COUNTIES					
Gasoline	--	\$ 9,015,433	\$ 8,646,749	\$ 8,160,039	\$ 6,609,448
Other Highway	--	393,780	281,970	288,044	193,919
TOTAL ALL COUNTIES	--	\$ 9,409,212	\$ 8,928,719	\$ 8,448,083	\$ 6,803,367

NOTE: Detail may not add to total due to rounding.

a. Low rate for LPG, high for diesel.

b. Fuel other than gasoline taxed at 1¢ per gallon.

c. Hawaii County extra fuel tax terminated during 1971.

SOURCE: Reports of the Director of Taxation, State of Hawaii.

TABLE 14
STATE GENERAL SALES TAX DATA
Tax Rates as of January 1, 1973

State	Retail Rates ^a		Other Rates ^b	Credit Granted Against Income Taxes	Food Taxable ^c	Drugs Taxable ^d
	State	Local				
HAWAII	4.0%	-- %	0.5%	Yes	Yes	Yes
Ala.	4.0	3.0	--	No	Yes	Yes
Alaska	--	5.0	--	No	Yes	Yes
Ariz.	3.0	2.0	--	No	Yes	No
Ark.	3.0	1.0	--	No	Yes	Yes
Calif.	3.75	1.25	--	No	No	No
Colo.	3.0	3.0	--	Yes	Yes	No
Conn.	7.0	--	--	No	No	No
Del.	No retail sales tax but .8% on general retailers' purchases over \$20,000 each quarter					
Fla.	4.0	0.1	--	No	No	No
Ga.	3.0	1.0	--	No	Yes	Yes
Idaho	3.0	--	--	No	Yes	No
Ill.	4.0	1.0	--	No	Yes	Yes
Ind.	2.0	--	0.5	Yes	Yes	Yes
Iowa	3.0	--	--	No	Yes	Yes
Kans.	3.0	1.0	--	No	Yes	Yes
Ky.	5.0	--	--	No	No	Yes
La.	3.0	3.0	--	No	Yes (2%)	Yes (2%)
Me.	5.0	--	--	No	No	No
Md.	4.0	--	--	No	No	No
Mass.	3.0	--	--	Yes	No	No
Mich.	4.0	--	--	No	Yes	Yes
Minn.	4.0	1.0	--	No	No	No
Miss.	5.0	--	0.125	No	Yes	Yes
Mo.	3.0	1.0	--	No	Yes	Yes
Mont.	No state or local sales tax					
Neb.	2.5	1.0	--	Yes	Yes	No
Nev.	3.0	0.5	--	No	Yes	No
N. H.	No state or local sales tax					
N. J.	5.0	--	--	No	No	No
N. M.	4.0	0.5	--	No	Yes	Yes
N. Y.	4.0	3.0	--	No	No	No
N. C.	3.0	1.0	--	No	Yes	No
N. D.	4.0	--	--	No	Yes	No
Ohio	4.0	0.5	--	No	No	No
Okla.	2.0	2.0	--	No	Yes	Yes
Ore.	No state or local sales tax					
Pa.	6.0	0.5	--	No	No	No
R. I.	5.0	--	--	No	No	No
S. C.	4.0	--	--	No	Yes	Yes
S. D.	4.0	2.0	--	No	Yes	Yes
Tenn.	3.5	1.75	--	No	Yes	Yes
Texas	4.0	1.0	--	No	No	No
Utah	4.0	0.5	--	No	Yes	Yes
Vt.	3.0	--	--	Yes	No	No
Va.	3.0	1.0	--	No	Yes	No
Wash.	4.5	0.8	0.44	No	Yes	Yes
W. Va.	3.0	--	0.88&0.27	No	Yes	No
Wisc.	4.0	0.5	--	No	No	No
Wyo.	3.0	--	--	No	Yes	Yes
D. C.	--	5.0	--	Yes	Yes (2%)	No

- a. Generally on tangible personalty only, although a few states (including Hawaii) tax selected services. Local rate is highest allowed or imposed.
- b. Hawaii levies the tax on wholesaling, producing and manufacturing; Indiana on wholesaling and producing; Mississippi on wholesaling; Washington on wholesaling and manufacturing; and West Virginia on manufacturing and wholesaling respectively.
- c. Food for home consumption; restaurant meals are generally taxable.
- d. Generally limited to prescription medicine and drugs, although some states exempt various other medical items such as patent medicines, baby supplies, eyeglasses, and artificial limbs.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 15
STATE FUEL, TOBACCO AND LIQUOR TAXES
Tax Rates as of January 1, 1973

State	Motor Fuel Tax ^a (\$ Per Gallon)		Tobacco Taxes		Liquor ^d (Per Gal.)
	State	Local	Cigarettes (\$ Per Pack)	Other Products	
HAWAII	5.0	5.0	40% Whlse. ^c	40% Whlse.	20% Whlse.
Alabama	7.0 ^b	2.0	12.0	Yes	35% Retail ^e
Alaska	8.0		8.0	No	\$4.00
Arizona	7.0		10.0	Yes	2.00
Arkansas	7.5 ^b		17.75	15% Whlse.	2.50
California	7.0		10.0	No	2.00
Colorado	7.0		5.0	No	1.80
Connecticut	10.0		21.0	No	2.50
Delaware	8.0		14.0	30% Whlse.	2.25
Florida	8.0	1.0	17.0	No	3.75
Georgia	7.5		12.0	Yes	3.75
Idaho	8.5		9.1	35% Whlse.	17.5% Retail ^e
Illinois	7.5		12.0	No	2.00
Indiana	8.0		6.0	No	2.08
Iowa	7.0 ^b		13.0	10% Whlse.	15% Whlse. ^e
Kansas	7.0 ^b		11.0	10% Whlse.	\$1.50+4% Retail
Kentucky	9.0		3.0	No	1.92
Louisiana	4.0 ^b		11.0	Yes	2.50
Maine	9.0		14.0	No	(e)
Maryland	9.0		6.0	No	1.50
Massachusetts	7.5		16.0	No	2.95
Michigan	7.0		11.0	No	12% Retail ^e
Minnesota	7.0		18.0	20% Whlse.	4.53
Mississippi	8.0 ^b	3.0	9.0	Yes	2.50 ^e
Missouri	7.0		9.0	No	2.00
Montana	7.0 ^b		12.0	12.5% Whlse.	20% Retail ^e
Nebraska	8.5		13.0	No	1.60
Nevada	6.0		10.0	No	1.90
New Hampshire	9.0		42% Retail ^c	42% Retail	(e)
New Jersey	8.0		19.0	No	2.80
New Mexico	7.0		12.0	No	1.50
New York	8.0 ^b	1.0 ^f	15.0	No	3.25
North Carolina	9.0		2.0	No	\$1.83+12% Retail
North Dakota	7.0		11.0	11% Whlse.	2.50
Ohio	7.0		15.0	No	(e)
Oklahoma	6.58 ^b		13.0	Yes	4.00
Oregon	7.0		9.0	No	(e)
Pennsylvania	8.0		18.0	No	1.00 ^e
Rhode Island	8.0		13.0	25% Whlse.	2.50
South Carolina	8.0		6.0	Yes	2.72
South Dakota	7.0		12.0	No	3.05
Tennessee	7.0 ^b		13.0	Yes	4.00
Texas	5.0 ^b		18.5	Yes	2.00
Utah	7.0		8.0	25% Retail	8% Retail ^e
Vermont	9.0 ^b		12.0	20% Whlse.	5.60 ^e
Virginia	9.0		2.5	No	14% Retail ^e
Washington	9.0		16.0	45% Whlse.	(e)
West Virginia	8.5		12.0	No	(e)
Wisconsin	7.0		16.0	No	2.60
Wyoming	7.0		8.0	No	0.80 ^e
Dist. Columbia	--	8.0	6.0	No	2.00

a. Gasoline for use on public highways.

b. Rate for diesel for use on public highways differs in: Texas and Oklahoma, 6.5¢; Alabama, Kansas, Louisiana, Iowa and Tennessee, 8¢; Arkansas, 8.5¢; Montana, 9¢; Mississippi and New York, 10¢; and tax exempt in Vermont.

c. Tax approximately 9¢ per pack in Hawaii and 10.5¢ per pack in New Hampshire.

d. Rates apply only to distilled spirits not in excess of 100 proof.

e. Monopoly states. Revenues received through markup plus taxes except markup only in New Hampshire and Oregon.

f. On leaded gas in New York City.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 16
STATE PERSONAL INCOME TAX DATA
At January 1, 1973

State	Federal Inc. Tax Deduct. ^a	Tax Rate				Steps In Range	Personal Exemption or Credit ^b	
		Min.	On First	Max.	Over		Single	Dependent
HAWAII	No	2.25%	\$ 500	11.0%	\$ 30,000	11	\$ 750 ^c	\$ 750
Ala.	Yes	1.5	1,000	5.0	5,000	4	1,500	300
Alaska	No	16% of federal liability under rates of 12/31/63						
Ariz.	No	2.0	1,000	8.0	6,000	7	1,000	600
Ark.	No	1.0	2,999	7.0	25,000	6	17.50 ^b	6.00 ^b
Calif.	No	1.0	2,000	11.0	15,500	11	25.00 ^b	8.00 ^b
Colo. ^d	Yes	3.0	1,000	8.0	10,000	11	750 ^c	750
Conn.	No personal income tax							
Del.	Yes	1.5	1,000	18.0	100,000	15	600	600
Fla.	No personal income tax							
Ga.	No	1.0	1,000	6.0	10,000	6	1,500 ^c	700
Idaho	Yes	2.0	1,000	7.5	5,000	6	750	750
Ill.	No	2.5% Flat Rate					1,000	1,000
Ind.	No	2.0% Flat Rate					1,000 ^c	500
Iowa	Yes	0.75	1,000	7.0	9,000	7	15.00 ^b	10.00 ^b
Kans.	No	2.0	2,000	6.5	7,000	5	600 ^c	600
Ky.	Yes	2.0	3,000	6.0	8,000	5	20.00 ^b	20.00 ^b
La.	No	2.0	10,000	6.0	50,000	3	2,500 ^e	400 ^e
Me.	No	1.0	2,000	6.0	50,000	6	1,000	1,000
Md.	No	2.0	1,000	5.0	3,000	4	800	800
Mass. ^d	No	5.0% on earned income and annuities					2,000 ^{c,f}	600
Mich.	No	3.9% Flat Rate					1,200 ^c	1,200 ^c
Minn.	Yes	1.6	500	15.0	20,000	11	21.00 ^{b,c}	21.00 ^b
Miss.	No	3.0	5,000	4.0	5,000	2	4,000 ^f	--
Mo.	Yes	1.5	1,000	6.0	9,000	10	1,200	400
Mont. ^d	Yes	2.0	1,000	11.0	35,000	10	600	600
Neb.	No	15% of adjusted federal liability					750 ^c	750 ^c
Nev.	No personal income tax							
N. H.	No	4.25% on interest and dividend income over \$600						
N. J. ^d	No	2.0	1,000	15.0	25,000	14	650 ^c	650 ^c
N. M.	No	1.0	500	9.0	100,000	15	750	750
N. Y.	No	2.0	1,000	15.0	25,000	14	650+12.50 ^c	650
N. C.	No	3.0	2,000	7.0	10,000	5	1,000	600
N. D. ^d	Yes	1.0	3,000	11.0	15,000	7	750	750
Ohio	No	0.5	500	3.5	40,000	6	500	500
Okl.	No	0.5	2,000	6.0	15,000	7	750	750
Ore.	Yes	4.0	500	10.0	5,000	7	750	750
Pa.	No	2.3% Flat Rate						
R. I.	No	15% of modified federal liability					750	750
S. C.	Yes	2.0	2,000	7.0	10,000	6	800	800
S. D.	No personal income tax							
Tenn.	No	6.0% on dividend and interest income						
Texas	No personal income tax							
Utah	Yes	2.0	1,000	6.5	5,000	6	600	600
Vt. ^d	No	25% of federal liability					750 ^c	750 ^c
Va.	No	2.0	3,000	5.75	12,000	4	600	600
Wash.	No personal income tax							
W. Va.	No	2.1	2,000	9.6	200,000	24	600	600
Wisc.	No	3.1	1,000	11.4	14,000	15	15.00 ^c	15.00 ^c
Wyo.	No personal income tax							
D. C.	No	2.0	1,000	10.0	25,000	9	1,000 ^c	500

- Generally limited to federal taxes paid on income taxed by the state; maximum deductible amounts are limited by certain states.
- States granting tax credits in lieu of personal exemptions.
- States granting credits deducted directly from tax liability and designed to relieve the burden of taxes other than income taxes; i.e., sales, property and/or local income taxes.
- Additional rates: Colorado, 2% on interest and dividends over \$5,000; Massachusetts, 9% on interest, dividends and capital gains; New Jersey and New York, 2.5% surcharge; Montana, 10% surtax; North Dakota, 1% surtax; Vermont, 12% surcharge.
- These exemptions must be applied to the first \$10,000 of income.
- No double exemptions for joint returns.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 17
STATE CORPORATION NET INCOME TAX
Rates and Estimated Burdens on Selected Incomes
January 1, 1973

State	State/Federal ^a Corporation Tax Deductible	Tax Rate	Net Operating Loss ^b	Estimated State Income Tax on Net Taxable Income ^c of		
				\$5,000	\$50,000	\$500,000
HAWAII	Yes/No	5.85% to \$25,000 6.435% over \$25,000	CF-5, CB-3	\$ 276	\$ 2,886	\$ 30,092
Ala.	No/Yes	5.0%	--	197	1,665	13,653
Alaska	No/No	18% of federal tax using 12/31/63 rates	CF-5, CB-3	270	3,690	45,810
Ariz.	Yes/Yes	2% to \$1,000 8% over \$6,000	CF-5, CB-1	130	2,295	20,497
Ark.	No/No	1% to \$3,000 6% over \$25,000	CF-3	70	2,440	29,440
Calif.	No/No	7.6%	--	380	3,800	38,000
Colo.	No/No	5.0%	CF-5, CB-3	250	2,500	25,000
Conn.	Yes/No	8.0%	--	370	3,704	37,037
Del.	No/No	6% + 20% tax due	CF-5, CB-3	360	3,600	36,000
Fla.	No/No	5.0%	CB-1	250	2,500	25,000
Ga.	No/No	6.0%	CF-5, CB-3	300	3,000	30,000
Idaho	No/No	6.5% + \$10	CF-5, CB-3	310	3,010	30,010
Ill.	No/No	4.0%	CF-5, CB-3	200	2,000	20,000
Ind.	No/No	2.0%	CF-5, CB-3	100	1,000	10,000
Iowa	No/Yes ^a	6% to \$25,000 10% over \$100,000	CF-5, CB-3	269	2,855	36,706
Kans.	No/Yes ^d	4.5% to \$25,000 6.75% over \$25,000	CF-5, CB-3	177	1,686	18,010
Ky.	No/No	4% to \$25,000 5.8% over \$25,000	CF-1 for new businesses	200	2,450	28,550
La.	No/No	4.0%	--	200	2,000	20,000
Me.	No/No	4.0%	CF-5, CB-3	200	2,000	20,000
Md.	No/No	7.0%	--	350	3,500	35,000
Mass.	No/No	7.5% + 14% of tax	--	428	4,275	42,750
Mich.	No/No	7.8%	CF-5, CB-3	390	3,900	39,000
Minn.	No/No	12.0%	CF-5, CB-3	600	6,000	60,000
Miss.	No/No	3% to \$5,000 4% over \$5,000	CF-5	150	1,950	19,950
Mo.	Yes/Yes	5.0%	--	188	1,584	12,987
Mont.	No/No	6.75%	CF-5, CB-3	338	3,375	33,750
Neb.	Yes/No	3.75%	CF-5, CB-3	181	1,807	18,072
Nev.	No state corporation income tax					
N. H.	Yes/No	7.0%	--	327	3,271	32,710
N. J.	No/No	5.5%	--	275	2,750	27,500
N. M.	Yes/No	5.0%	CF-5, CB-3	238	2,381	23,809
N. Y.	No/No	9.0%	CF-5, CB-3	450	4,500	45,000
N. C.	No/No	6.0%	CF-5	300	3,000	30,000
N. D.	No/Yes	3% to \$3,000 6% over \$15,000	CF-5, CB-3	126	1,690	15,730
Ohio	Yes/No	4% to \$25,000 8% over \$25,000	CF-5, CB-3	192	2,778	36,111
Okla.	Yes/No	4.0%	CF-5, CB-3	192	1,923	19,231
Ore.	No/No	6.0%	CF-5	300	3,000	30,000
Pa.	No/No	11.0%	--	550	5,500	55,000
R. I.	No/No	8.0%	--	400	4,000	40,000
S. C.	No/No	6.0%	CF-3 for new businesses	300	3,000	30,000
S. D.	No state corporation income tax					
Tenn.	No/No	6.0%	CF-2	300	3,000	30,000
Texas	No state corporation income tax					
Utah	No/Yes	6.0%	--	237	2,008	16,464
Vt.	Yes/No	6.0%	CF-5, CB-3	283	2,830	28,301
Va.	No/No	6.0%	--	300	3,000	30,000
Wash.	No state corporation income tax					
W. Va.	No/No	6.0%	CF-5, CB-3	300	3,000	30,000
Wisc.	Yes/Yes ^a	2.3% to \$1,000 2.9% over \$6,000	CF-5	150	3,091	32,743
Wyo.	No state corporation income tax					
D. C.	No/No	7.0%	--	350	3,500	35,000

NOTE: Taxes for incomes above \$500,000 are obtained for all cases to a good approximation by linear extrapolation.

a. Deduction limited to federal tax on income taxed by the state, except Utah. Further limited in Wisconsin to 10% of net income; and in Iowa to 50% of federal taxes paid.

b. Number of years carryforward and/or carryback of net operating loss. Certain states also grant new businesses further relief.

c. "Net taxable income" is income net of all deductions and exemptions except any allowed federal or state corporate income.

d. Federal tax deduction suspended for 1972 tax year only.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc. Estimated tax liability computed by the Tax Foundation of Hawaii.

TABLE 18
REAL PROPERTY VALUATIONS IN HAWAII
 Fiscal 1973 — By Counties^a
 (Dollars in Thousands)

Type of Property	Honolulu	MauI	Hawaii	Kauai	Total	Percent
Homes: ^b Fee	\$1,564,551	\$138,735	\$183,828	\$ 80,583	\$1,967,697	20.19
Leasehold	859,504	2,587	6,247	1,056	869,394	8.92
Government: Federal	836,119	1,715	6,855	3,759	848,448	8.71
State	804,325	32,271	128,630	20,974	986,200	10.12
Counties	275,960	20,425	10,938	7,056	314,379	3.23
Public Utilities ^c	57,175	4,249	4,914	939	67,277	0.69
Miscellaneous Exempt ^d	361,326	29,437	25,918	8,846	425,527	4.37
All Others	3,154,521	352,398	563,129	195,802	4,265,850	43.78
Total Gross Valuations	\$7,913,481	\$581,817	\$930,459	\$319,015	\$9,744,772	100.00
Exempt Properties						
Government	\$1,916,404	\$ 54,411	\$146,423	\$ 31,789	\$2,149,027	22.05
Public Utilities ^c	57,175	4,249	4,914	939	67,277	0.69
Homes: ^b Fee	537,585	71,757	93,157	37,690	740,189	7.60
Leasehold	223,871	1,237	2,454	700	228,262	2.34
Others ^d	361,326	29,437	25,918	8,846	425,527	4.37
Sub-Total Exemptions	\$3,096,561	\$161,091	\$272,866	\$ 79,964	\$3,610,282	37.05
Taxable Values	\$4,817,120	\$420,726	\$657,593	\$239,051	\$6,134,490	62.95
Less 50% of Appeals	48,815	8,349	1,608	7,005	65,777	0.67
Net Taxable Values	\$4,768,305	\$412,377	\$655,985	\$232,046	\$6,068,713	62.28

- a. Gross valuations assessed at approximately 70% of market value. Detail may not add to total due to rounding.
- b. Owner occupied homestead. Basic exemption \$8,000; \$16,000 or \$20,000, depending on age, for those 60 and over.
- c. Exempt from property taxation. Subject to selective sales public service companies tax.
- d. Includes property used for school, hospital and nursing home, church, and cemetery purposes; non-profit labor unions, corporations, societies and associations; and the Hawaiian Homes Commission.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 19
TRENDS IN REAL PROPERTY TAX BASE
State of Hawaii: By Counties^a
(In Thousands)

Fiscal Year		Honolulu ^c	MauI	Hawaii ^c	Kauai	All Counties ^c
1973 ^c		\$(4,768,305)	\$(412,377)	\$(655,985)	\$(232,046)	\$(6,068,713)
Improved Residential	- Land	1,433,251	73,602	111,237	53,247	1,671,337
	- Bldg.	686,919	44,223	43,179	22,615	796,936
Unimproved Residential	- Land	93,753	25,852	28,381	16,267	164,253
	- Bldg.	3,385	12	2,915	2,191	8,503
Hotel-Apartment	- Land	376,438	60,501	53,277	32,495	522,711
	- Bldg.	762,232	58,110	68,361	24,918	913,621
Commercial	- Land	338,016	17,685	30,234	11,208	397,143
	- Bldg.	467,950	14,626	31,789	10,532	524,897
Industrial	- Land	301,265	20,629	24,255	3,551	349,700
	- Bldg.	196,226	17,316	18,611	6,896	239,049
Agricultural	- Land	81,803	64,109	200,523	36,048	382,483
	- Bldg.	15,900	12,449	21,400	5,154	54,903
Conservation	- Land	9,490	2,749	20,120	6,377	38,736
	- Bldg.	1,677	514	1,703	547	4,441
1972 ^c		4,182,624	352,492	525,510	217,945	5,278,571
1971 ^c		3,716,169	310,100	427,152	173,626	4,627,047
1970 ^c		3,410,696	224,401	293,135	133,828	4,062,060
1969 ^c		3,084,394	199,441	253,315	102,066	3,639,215
Calendar Year ^b	1967 ^c	2,884,243	198,425	234,874	98,653	3,416,194
	1966 ^c	2,601,523	175,254	206,693	85,596	3,069,065
	1965 ^c	2,343,366	151,585	174,697	79,514	2,749,162
	1964	2,166,552	141,583	162,905	73,512	2,544,552
	1963	1,948,146	115,444	140,796	66,517	2,270,903

NOTE: Detail may not add to totals due to rounding.

a. Net assessed valuations for tax rate purposes. Valuations approximately 70% of market value.

b. Fiscal 1969 base also used for January 1, 1968-June 30, 1968 period.

c. Excludes federal leased property assessable to lessee but not includable for tax rate purposes as follows: Honolulu \$2,276,076 in 1973, \$2,290,055 in 1972, \$2,245,932 in 1971, \$2,309,290 in 1970, \$2,519,767 in 1969, \$2,200,099 in 1967, \$2,126,135 in 1966 and \$2,046,924 in 1965; Hawaii \$181,848 in 1973, \$179,525 in 1972, \$167,658 in 1971, \$156,807 in 1970, \$152,203 in 1969, \$152,034 in 1967, \$143,508 in 1966 and \$135,536 in 1965.

SOURCE: Compiled by the Tax Foundation of Hawaii from records of the Real Property Technical Office, Department of Taxation, State of Hawaii.

TABLE 20
TRENDS IN REAL PROPERTY TAX COLLECTIONS
State of Hawaii: By Counties

Fiscal Year	Honolulu ^a	MauI	Hawaii	Kauai	All Counties ^b
1973 ^c	\$(84,428,393)	\$(6,185,481)	\$(11,740,902)	\$(3,480,792)	\$(105,835,568)
Impr. Res.	37,548,211	1,767,375	2,764,046	1,137,930	43,217,562
UnImpr. Res.	1,719,920	387,924	560,199	276,788	2,944,831
Hotel-Apart.	20,156,886	1,778,995	2,176,727	861,316	24,973,924
Commercial	14,267,019	484,543	1,109,901	326,135	16,187,598
Industrial	8,808,269	569,329	766,975	156,733	10,301,306
Agricultural	1,730,320	1,148,370	3,972,422	618,030	7,469,142
Conservation	197,768	48,945	390,632	103,860	741,205
1972	80,440,216	5,238,424	9,367,686	3,216,861	98,263,187
1971	73,010,061	4,608,901	7,665,408	2,606,062	87,890,432
1970	64,690,941	3,430,580	5,545,834	2,169,411	75,836,766
1969	60,375,044	3,431,929	4,793,775	1,693,823	70,294,571
Calendar Year ^d					
1967	55,393,199	2,936,587	4,243,799	1,632,193	64,205,778
1966	49,824,636	2,635,836	3,439,502	1,423,384	57,323,358
1965	41,772,069	2,276,569	2,895,385	1,307,188	48,251,211
1964	31,805,083	1,987,289	2,567,845	1,153,561	37,513,778
1963	28,517,185	1,611,982	2,056,741	1,030,235	33,216,143

- a. Includes amounts for Honolulu Redevelopment Agency through 1966.
b. Reduced by \$169,228 (1963); \$198,722 (1964); \$592,744 (1965); \$275,462 (1966); \$215,507 (1967); and \$333 (1969) for various natural disaster claims.
c. Estimated 1973 "taxes to be raised" computed by applying the rates in Table 21 to the valuations in Table 19. All other years are actual amounts collected.
d. Collections for Jan. 1, 1968-June 30, 1968 period were as follows: Honolulu, \$27,715,612; Maui, \$1,047,596; Hawaii, \$1,762,694; Kauai, \$829,582; and all counties, \$31,355,484.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

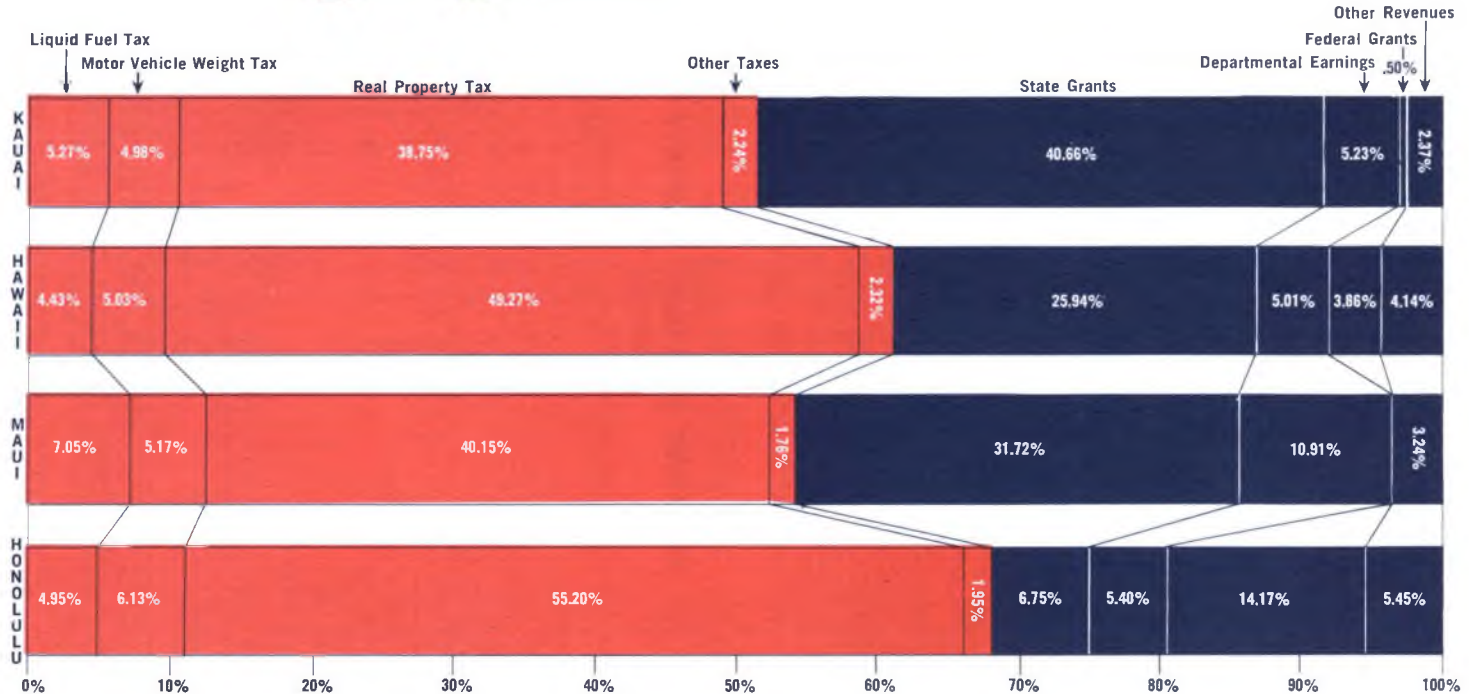
TABLE 21
TRENDS IN REAL PROPERTY TAX RATES
State of Hawaii: By Counties
(Rates for \$1,000 Taxable Values)

Fiscal Year	Honolulu	MauI	Hawaii	Kauai	Average ^a
1973 Average Rate ^b	\$17.71	\$15.00	\$17.90	\$15.00	\$17.44
Improved Residential	17.71	15.00	17.90	15.00	17.51
UnImproved Residential					
Land	17.83	15.00	18.24	15.36	17.21
Bldg.	14.27	12.00	14.59	12.29	13.87
Hotel-Apartment					
Land	20.44	16.63	20.16	16.43	19.72
Bldg.	16.35	13.30	16.13	13.14	16.05
Commercial					
Land	20.03	16.49	19.94	16.61	19.77
Bldg.	16.02	13.19	15.95	13.29	15.88
Industrial					
Land	19.22	16.51	19.59	17.28	19.07
Bldg.	15.38	13.21	15.68	13.83	15.20
Agricultural	17.71	15.00	17.90	15.00	17.08
Conservation	17.71	15.00	17.90	15.00	17.17
1972 Average Rate	19.21	15.00	17.90	15.00	18.62
1971 " "	19.21	15.00	17.90	15.00	18.65
1970 " "	19.21	15.00	17.90	16.50	18.79
1969 " "	19.21	15.00	17.89	16.50	18.81
1968 ^c " "	9.61	7.50	9.09	8.25	9.42
Calendar Year					
1967 Average Rate ^b	19.21	15.00	17.90	16.50	18.80
1966 " "	19.21	15.00	17.90	16.50	18.80
1965 " "	17.71	15.00	17.90	16.50	17.53
1964 Rate	14.66	14.00	17.90	15.50	14.74
1963 " "	14.66	14.00	16.10	15.50	14.63

- NOTE: Includes additional rates for Honolulu Redevelopment Agency through 1966.
a. State average rates, 1963-1964 computed by dividing total property taxes collected by total taxable values; 1965-1973 computed by dividing "taxes to be raised" by total county taxable values.
b. County average rates, 1965-1973 computed by dividing total county property "taxes to be raised" by total county taxable values.
c. Rates are for January 1, 1968-June 30, 1968 transitional period.
SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

CHART 6
SOURCES OF COUNTY GOVERNMENT REVENUE
 Percentage Distribution—By Counties
 Fiscal Year 1972

■ TAXES ■ NON-TAX REVENUES



SOURCE: Tables 22-25 inclusive.

TABLE 22
OPERATING REVENUES^a — CITY AND COUNTY OF HONOLULU
Selected Years

Source of Revenues	Fiscal Years				
	1972	1971	1970	1967	1962
Taxes					
Real Property	\$ 80,440,216	\$ 73,010,061	\$ 64,690,941	\$52,393,987	\$23,225,985
General Excise ^b	--	--	--	--	11,286,155
Liquid Fuel	7,207,247	6,848,649	6,505,406	5,232,296	4,096,865
Utility Franchise	2,077,036	1,802,528	1,654,941	1,316,893	945,918
Motor Vehicle Weight	8,926,493	8,516,310	8,235,876	6,905,793	3,804,343
Sub-Total Taxes	\$ 98,650,992	\$ 90,177,548	\$ 81,087,164	\$65,848,969	\$43,359,266
Liquor Licenses & Fees	\$ 757,666	\$ 757,191	\$ 675,999	\$ 417,099	\$ 341,772
Parking Meter Fees	1,714,465	1,654,126	1,566,938	849,414	688,724
Other Licenses, Permits	2,545,610	2,452,799	2,297,824	1,392,482	1,015,242
Fines, Forfeits, Etc.	77,236	52,212	36,745	19,312	830,562
Departmental Earnings ^c	7,873,225	7,390,878	6,688,467	4,828,424	2,396,373
State Grants					
Indigent	--	--	--	--	330,948
Penioners	438,488	442,994	416,340	332,457	257,027
Salary Adjustment	--	--	3,461,319	858	--
Act 155 ^d	8,785,664	5,372,528	4,145,714	2,067,373	--
Others	607,535	1,581,080	351,480	343,635	289,156
Sub-Total State Grants	\$ 9,831,687	\$ 7,396,603	\$ 8,374,852	\$ 2,744,323	\$ 877,131
Federal Grants	\$ 20,642,540	\$ 10,094,748	\$ 6,632,606	\$ 6,525,972	\$ 5,300,666
Hawaii Housing Authority	172,719	194,632	175,535	152,001	196,397
Land Sales	504,170	567,400	2,264,537	697,100	1,126,198
Miscellaneous	2,950,166	1,685,881	2,080,286	731,995	515,408
Total	\$145,720,476	\$122,424,017	\$111,870,955	\$84,207,091	\$56,647,739

NOTE: Detail may not add to totals due to rounding.

- a. Includes Operating, Off-Street Parking, Economic Opportunity, Federal Grants, Special Projects and Honolulu Redevelopment Agency Funds.
b. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.
c. Includes rental and interest incomes.

SOURCE: Finance Director's Annual Financial Reports, City & County of Honolulu, State of Hawaii.

TABLE 23
OPERATING REVENUES^a — COUNTY OF MAUI
Selected Years

Source of Revenue	Fiscal Years				Calendar Year
	1972	1971	1970	1967	1961
Taxes					
Real Property	\$ 5,238,424	\$ 4,608,901	\$ 3,436,654	\$2,823,765	\$1,449,369
General Excise ^b	--	--	--	--	2,911,222
Liquid Fuel	919,319	864,439	803,527	679,025	551,921
Utility Franchise	95,442	78,372	70,343	55,553	41,319
Motor Vehicle Weight	673,891	631,134	609,686	531,086	411,778
Sub-Total Taxes	\$ 6,927,076	\$ 6,182,846	\$ 4,920,210	\$4,089,429	\$5,365,609
Liquor Licenses & Fees	\$ 134,479	\$ 124,555	\$ 112,397	\$ 76,166	\$ 51,058
Other Licenses & Permits	305,952	259,781	233,005	126,870	105,008
Fines, Forfeits & Penalties	1,365	329	835	165	22,596
Departmental Earnings ^c	1,423,097	1,015,637	780,399	385,385	1,040,882
State Grants					
Indigent	--	--	--	--	35,812
TB Hospitals	--	--	--	--	657,133
Penioners	181,645	190,314	201,704	182,071	177,868
Salary Adjustment	--	176,807	354,882	--	156,647
Act 155 ^d	3,001,232	3,060,506	2,923,958	2,623,604	--
Others	955,696	375,994	579,912	262,757	143,929
Sub-Total State Grants	\$ 4,138,573	\$ 3,803,621	\$ 4,060,456	\$3,068,432	\$1,171,389
Federal Grants	\$ --	\$ --	\$ --	\$ --	\$ 510
Hawaii Housing Authority	9,916	6,837	--	--	--
Miscellaneous	105,439	35,447	18,395	38,586	23,007
Total	\$13,045,897	\$11,429,052	\$10,125,698	\$7,785,033	\$7,780,059

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period.

- a. Excludes Loan, Bond, Revolving, and certain Trust funds, Water Supply Revenues and from 1967, revenues of functions transferred to the state by Act 97, SLH 1965.
b. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.
c. Includes rentals, interest, garbage collection charges and other earnings.

SOURCE: Auditor's Annual Reports through 1968; and Finance Director's Annual Financial Reports from 1969, County of Maui, State of Hawaii.

TABLE 24
OPERATING REVENUES^a—COUNTY OF HAWAII
Selected Years

Source of Revenues	Fiscal Years				Calendar Year
	1972	1971	1970	1967	1961
Taxes					
Real Property	\$ 9,367,685	\$ 7,665,408	\$ 5,545,834	\$ 3,858,010	\$ 1,986,124
General Excise ^b	--	--	--	--	3,703,996
Liquid Fuel	842,778	787,517	719,033	547,012	431,031
Utility Franchise	269,697	205,449	173,945	136,737	94,932
Motor Vehicle Weight	955,752	903,993	841,846	690,832	560,460
Sub-Total Taxes	\$11,435,912	\$ 9,562,367	\$ 7,280,659	\$ 5,232,591	\$ 6,776,543
Liquor Licenses & Fees	\$ 170,503	\$ 163,603	\$ 124,268	\$ 91,420	\$ 65,004
Parking Meter Fees	44,470	43,949	48,714	44,254	31,413
Other Licenses & Permits	464,816	367,318	345,003	175,010	134,989
Fines, Forfeits & Penalties	325	2,728	280	575	32,474
Departmental Earnings ^c	952,080	800,784	550,323	530,785	1,629,865
State Grants					
Indigent	--	--	--	--	73,158
TB Hospitals	--	--	--	--	649,985
Pensioners	258,418	254,935	263,647	165,890	174,854
Salary Adjustments	--	173,466	497,993	1,149	307,503
Redevelopment	--	--	--	--	2,145,000
Capital Improvements	--	--	--	551,799	--
Act 155 ^b	4,469,834	4,770,583	4,178,922	3,637,977	--
Others	202,974	151,891	87,579	69,178	170,274
Sub-Total State Grants	\$ 4,931,226	\$ 5,350,876	\$ 5,028,142	\$ 4,425,993	\$ 3,520,774
Federal Grants	\$ 734,441	\$ 1,778,359	\$ 285,613	\$ 451,802	\$ 4,158
Hawaii Housing Authority	13,013	14,681	14,733	11,439	15,000
Land Sales	--	543,283	1,636,020	508,629	--
Miscellaneous	264,748	458,624	144,000	111,577	68,041
Total	\$19,011,534	\$19,086,573	\$15,457,754	\$11,584,075	\$12,278,261

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period.

a. Excludes Loan, Bond, Revolving, certain Trust Funds and Water Supply Revenues. After 1966, Hilo Hospital and Act 97 special funds also excluded.

b. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the legislature.

c. Includes rentals, interest, garbage collection charges, etc.

SOURCE: Auditor's Annual Reports through 1968; Finance Director's Annual Reports from 1969, County of Hawaii, State of Hawaii.

TABLE 25
OPERATING REVENUES^a—COUNTY OF KAUAI
Selected Years

Source of Revenues	Fiscal Years				Calendar Year
	1972	1971	1970	1967	1961
Taxes					
Real Property	\$3,216,861	\$2,644,719	\$2,173,353	\$1,875,308	\$1,014,091
General Excise ^b	--	--	--	--	1,869,725
Liquid Fuel	437,756	427,101	418,713	343,555	295,982
Utility Franchise	123,351	99,361	78,811	46,565	32,746
Motor Vehicle Weight	413,773	399,755	383,088	343,595	301,870
Sub-Total Taxes	\$4,191,741	\$3,570,936	\$3,053,965	\$2,609,023	\$3,514,414
Liquor Licenses & Fees	\$ 62,209	\$ 63,358	\$ 58,569	\$ 9,301 ^d	\$ 30,199
Other Licenses & Permits	93,734	90,243	85,179	69,705	57,777
Fines, Forfeits & Penalties	176	395	238	150	8,320
Departmental Earnings ^c	433,930	306,971	246,609	218,651	59,947
State Grants					
Indigent	--	--	--	--	33,472
TB Hospitals	--	--	--	--	505,833
Pensioners	88,477	91,196	78,222	88,548	91,843
Salary Adjustment	--	102,154	294,178	169,402	119,285
Act 155 ^b	3,190,821	3,140,948	2,358,350	2,178,298	--
Others	96,471	245,331	96,253	195,965	135,355
Sub-Total State Grants	\$3,375,769	\$3,579,629	\$2,827,003	\$2,632,213	\$ 885,788
Federal Grants	\$ 41,878	\$ 492,029	\$ 486,549	\$ 32,158	\$ 10,721
Miscellaneous	102,938	196,922	235,274	55,561	13,618
Total	\$8,302,375	\$8,300,483	\$6,993,386	\$5,626,762	\$4,580,784

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period.

a. Excludes Loan, Bond, Revolving and certain Trust Funds, Water Supply Revenues; and from 1967, revenues of functions transferred to the State by Act 97, SLH 1965.

b. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature.

c. Includes rentals, interest, garbage collection charges and other earnings.

d. Reduction due to delayed collection of \$38,780 not deposited until after close of fiscal period.

SOURCE: County Auditor's Annual Reports through 1968; after 1969, Finance Director's Annual Reports, County of Kauai, State of Hawaii.

TABLE 26
TAXES LEVIED IN HAWAII
As of January 1, 1973

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION ^a	REPORTS DUE & % OF TOTAL COLLECTIONS ^b	
<p>PERSONAL INCOME TAX (Chapter 235) - On net incomes of individuals. Rates are: first \$500, 2.25%; next \$500, 3.25%; next \$500, 4.5%; next \$500, 5%; next \$1,000, 6.5%; next \$2,000, 7.5%; next \$5,000, 8.5%; next \$4,000, 9.5%; next \$6,000, 10%; next \$10,000, 10.5%; and over \$30,000, 11%. Capital gains taxed at maximum 4%. Deductions generally follow federal law, including among others, state and local taxes (federal taxes are not deductible), contributions, interest paid, medical expenses, union and professional dues. Exemptions are: individuals, \$750 per personal exemption (double exemption for those over 65); blind, deaf, or disabled persons, \$5,000; estates, \$400; simple trusts, \$200; complex trusts, \$80; and 1st \$500 income from service as a military reservist. Military pay of residents is taxable. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers must file estimated income returns and pay estimated taxes quarterly. <u>Distribution:</u> State general fund.</p> <p>Individual income tax credits based on two types of income ("modified adjusted gross" and "adjusted gross") are granted, with income maximums ranging from \$6,999 to \$14,999. Variable sales and education credits range from \$50 to \$1; drug-medical and renter credits for incomes up to \$13,999 and \$14,999 respectively range from 4% to 1% of drug-medical expense and 2% to 1% for rent. Sellers of glue, paints and solvents granted 4% credit of sales price if products have been treated to deter abuse by inhalation.</p>	20th day of 4th month after close of income year. Withholding returns due on or before last day of following month. Estimates of income on 20th of April, June, September and January.	23.81%
<p>CORPORATE INCOME TAX (Chapter 235) - On net income of corporations up to \$25,000 at 5.85%, and 6.435% over \$25,000. Capital gains rate is 3.08%. Deductions include bad debts, depreciation, business expenses, interest on loans, losses from operations (carried backward three years and forward five years), and state and local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.</p>	20th day of 4th month after end of income year. Income estimates due 20th of September and January.	2.39%
<p>INHERITANCE AND ESTATE TAXES (Chapter 236) - On shares of net estate having situs in Hawaii. Bequests to (a) spouse, exemption \$20,000, rates graduated from 2% on first remaining \$15,000 to 6% on remaining amounts over \$250,000; (b) parent, child, grandchild or adopted child, exemption \$5,000, rates graduated from 1.5% on first \$15,000 to 7.5% over \$250,000; (c) all others, exemption \$500, rates graduated from 3.5% on first \$4,500 to 9% over \$100,000. Estate tax incorporating the maximum credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.</p>	Executor or administrator to decedent's estate to file a return. Payment is due within 18 months after death.	0.71%
<p>GENERAL EXCISE (Gross Income) TAX (Chapter 237) - On gross income, gross receipts, or gross proceeds of all business activities at following rates: 0.5% on wholesaling, intermediary services, manufacturing, producing, canning, and blind persons; 2% on insurance solicitors; 4% on retail sales of goods, services, and other activities.^c <u>Distribution:</u> State general fund.</p>	Monthly by the end of the following month. Annual summary and reconciliation return by April 20 following the tax year.	35.31%
<p>USE TAX (Chapter 238) - On tangible personal property imported or purchased from an unlicensed seller. Rates are 0.5% on goods imported for resale at retail; 4% on all other imports. <u>Distribution:</u> State general fund.</p>	Monthly by the end of the following month.	1.22%
<p>PUBLIC SERVICE COMPANIES TAX (Chapter 239) - On public utility gross incomes at graduated rates based on ratio of net to gross income. Minimum rate, 5.885%; maximum, 8.2% except that land carriers are taxed at 5.35%. Utilities are exempt from general excise and property taxes. Airlines, motor carriers, common carriers by water, and contract carriers taxed at 4% of gross income. (No exemption for property tax.) <u>Distribution:</u> State general fund.</p>	On or before April 20th.	3.07%
<p>PUBLIC UTILITY FRANCHISE TAX (Chapter 240) - On gross operating income of certain public utilities (electric and gas companies) at 2.5% rate. <u>Distribution:</u> County highway funds.</p>	One month after end of calendar year.	0.50%
<p>BANKS AND OTHER FINANCIAL CORPORATIONS TAX (Chapter 241) - On net incomes, as defined, at 11.7% on banks, building and loan associations, industrial loan companies and other financial corporations. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.</p>	April 20, or 20th of 4th month after fiscal year ends. Other installments due 20th of 2nd, 5th, and 8th months.	0.80%
<p>FUEL TAX (Chapter 243) - On distributors at 8¢ per gallon in Hawaii County to 10¢ in Maui for highway use (includes 5¢ state tax) except LPG at 2/3 of rates. Off-highway rates for diesel, LPG and aviation fuel at 1¢ per gallon. Agricultural equipment refunds on gasoline for off-highway use granted. <u>Distribution:</u> Aviation to state airport fund; small boat fuel to state general fund; county fuel to county highway fund; and balance to state highway fund.</p>	Monthly on or before end of following month.	5.55%
<p>LIQUOR TAX (Chapter 244) - On dealers at 20% of wholesale price. <u>Distribution:</u> State general fund.</p>	Monthly on or before end of following month.	1.85%
<p>TOBACCO TAX (Chapter 245) - On wholesalers at 40% of wholesale price of all tobacco products. <u>Distribution:</u> State general fund.</p>	Monthly on or before end of following month.	1.28%
<p>PROPERTY TAX (Chapter 246) - On real property, land and improvements. Assessments are at 70% of "fair market value". A maximum \$8,000 home exemption is granted (maximum of \$16,000 for persons over 60 and \$20,000 for those over 70). Higher rates levied on land than on buildings for property classed unimproved residential, hotel-apartment, industrial and commercial; single rate levied on property classed improved residential, agricultural and conservation. Average 1973 rates per \$1,000 net assessed value are: Oahu \$17.71; Kauai \$15.00; Hawaii \$17.90; Maui \$15.00. Personal property is not taxed. <u>Distribution:</u> Respective county general funds.</p>	Assessment notices to taxpayers by Aug. 31. Appeals not later than Sept. 25. Net assessable set on or before Oct. 5. Tax rates set by Oct. 26. Payments may be made semi-annually.	19.24%
<p>CONVEYANCE TAX (Chapter 247) - On actual and full consideration paid for the transfer of realty, including leases and subleases, a tax of 5¢ per \$100 is imposed. Minimum tax on each transaction is \$1.00. Certain exemptions allowed. <u>Distribution:</u> State general fund.</p>	Not later than 90 days after the taxable transaction.	6.12%
<p>MOTOR VEHICLE WEIGHT TAX (Chapter 249) - On weight as follows: Oahu, commercial vehicle, 1.5¢ per pound; passenger vehicle, .75¢ per pound. Minimum \$12 annually on motor vehicles, \$1 on other vehicles. Hawaii, Maui and Kauai counties, commercial 1¢ per pound; passenger .5¢ per pound; and a \$6 minimum on motor vehicles. Tax prorated over the year. <u>Distribution:</u> County highway funds.</p>	On or before April 1st.	2.15%
<p>INSURANCE PREMIUMS TAX (Chapter 431) - In lieu of general excise and net income taxes, on gross premiums as follows: life insurance, 1.755% for domestic and 2.925% for foreign firms; surplus lines brokers, 4.68%; casualty and other insurance, 2.6325% for domestic and 3.8025% for foreign firms. Cash surrender values not deductible. Ocean marine insurance 0.8775% of gross underwriting profits. <u>Distribution:</u> State general fund.</p>	On or before March 15 with the Insurance Commissioner.	1.62%
<p>LICENSES, FEES AND PERMITS - Various business, occupation, and nonbusiness licenses, fees and permits are imposed by either the state or county governments. <u>Distribution:</u> State and counties' general and special funds, depending on levy.</p>		5.97%

- a. Legal reference is to Hawaii Revised Statutes (1968), as amended.
b. Based on fiscal 1972 State and county tax collections (see Table 11), excluding unemployment compensation.
c. The 4% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

SOURCE: Compiled from the Hawaii Revised Statutes (1968), as amended.

TABLE 27
FEDERAL TAX COLLECTIONS IN HAWAII
 Selected Fiscal Years
 (In Thousands)

Source	1972	1971	1970	1967	1962
Indiv. Income & Employment ^a	\$532,391	\$507,062	\$490,710	\$265,903	\$202,043
Corp. Income & Excess Profits	65,715	74,022	84,519	59,019	53,909
Admissions	(d)	--	--	17	671
Manufacturer's Excise	(d)	1,813	1,395	421	297
Retailer's Excise	(d)	13	--	--	1,592
Alcohol ^b	5,431	4,861	4,980	4,327	1,742
Communications	(d)	5,211	4,860	2,512	2,420
Transportation of Persons	(d)	1,740	1,090	1,594	1,305
Estate	13,667	7,971	9,976	6,205	4,543
Gift	932	841	2,346	411	1,474
Tobacco ^b	6	5	9	8	14
Unemployment Insurance	3,425	3,263	2,340	1,625	1,286
All Other ^c	11,016	1,249	773	800	969
Total	\$632,583	\$608,051	\$602,998	\$342,842	\$272,265

a. Includes withholding, FICA, Individual Income and Railroad Retirement.

b. Includes receipts from customs.

c. Includes stamp taxes, club dues, initiation fees, etc.

d. Breakdown not available but included in "All Other".

SOURCE: Annual Report, Commissioner of Internal Revenue, U. S. Treasury

TABLE 28
FEDERAL GRANTS TO HAWAII
 Grants to State General and Special Funds
 Selected Fiscal Years

Purpose	1972	1971	1970	1967	1962
Highways	\$ 36,200,500	\$ 30,216,766	\$ 33,202,349	\$ 23,367,333	\$ 4,351,721
Airports	1,192,284	285,073	2,313,948	146,739	1,168,784
National Guard	13,156,495	11,711,142	15,117,093	12,793,866	18,203,305
Health & Hospitals					
Hospital Construction	1,341,730	1,066,273	897,597	985,875	536,006
Public Health	3,449,305	3,180,891	2,941,730	1,949,190	746,841
Hansen's Disease	1,154,445	839,843	1,490,982	1,167,766	849,159
Education					
Elem. - Secondary Act	3,122,427	4,472,662	4,017,783	4,025,158	--
Other Education	52,544,303	41,777,704	37,067,968	27,177,665	8,110,879
School Construction	178,499	961,823	2,284,745	1,678,014	1,078,445
Public Welfare					
Dependent Children	21,049,541	14,218,567	9,357,091	4,925,413	3,204,915
Aged & Others	19,655,646	14,212,786	10,799,342	6,585,577	1,917,766
Natural Resources	2,217,574	2,551,030	1,918,432	1,498,807	1,035,680
Employment Security	4,556,044	3,806,420	2,921,669	2,317,339	1,736,529
Unemp. Comp. Benefits	7,097,441	4,751,118	2,731,225	1,346,948	3,346,546
East-West Center	5,688,423	5,239,327	4,514,517	6,309,406	6,617,224
Peace Corps	--	--	--	2,597,373	--
Econ. Opportunity Act	2,147,385	3,822,514	3,580,104	3,148,535	--
Miscellaneous	3,886,692	4,078,636	4,255,253	1,177,201	607,416
Total	\$178,638,735	\$147,192,576	\$139,411,828	\$103,198,205	\$53,511,216

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 29
FEDERAL BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT
 Selected Fiscal Years
 (Dollars in Millions)

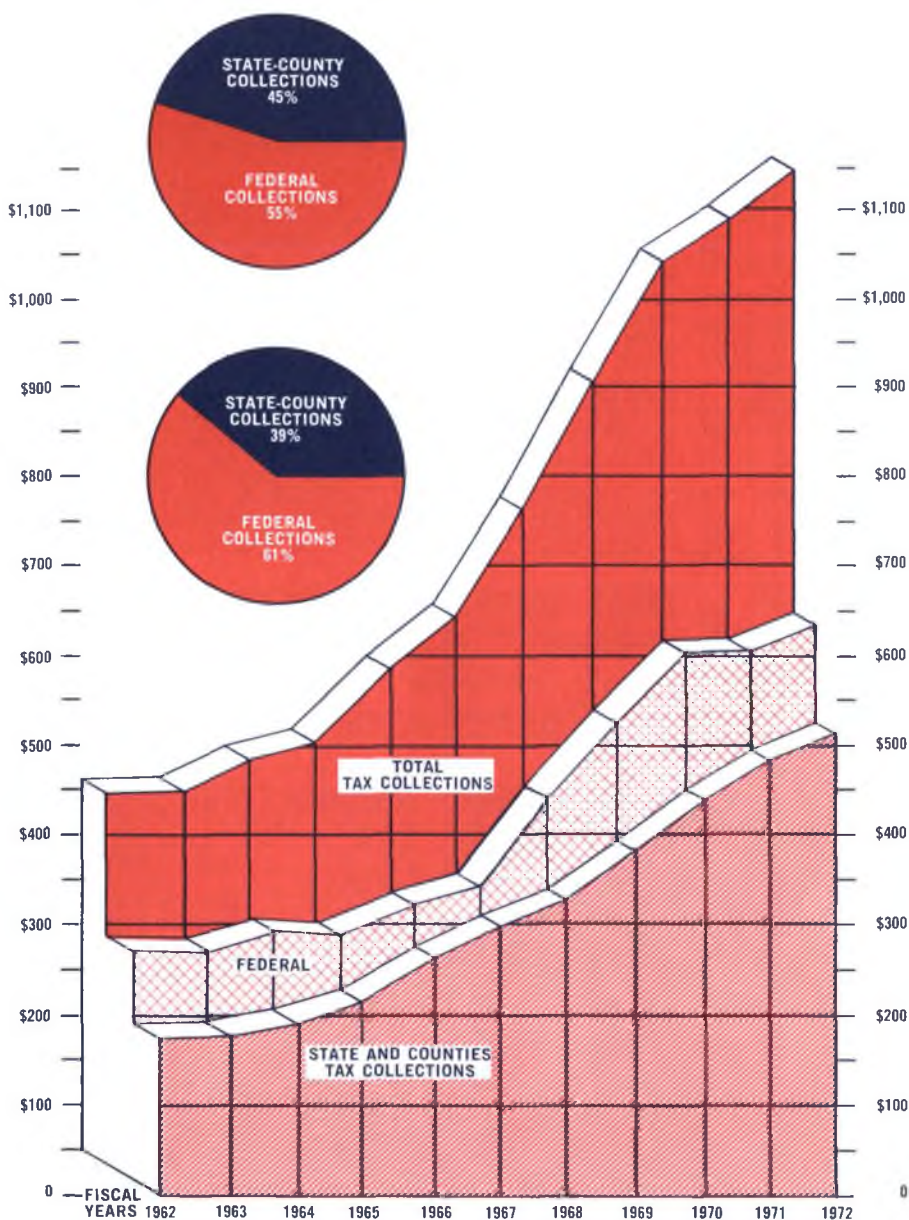
	1972		1971		1970		1967		1962	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
BUDGET RECEIPTS										
Individual Income Taxes	\$ 94,737	45.4	\$ 86,230	45.8	\$ 90,412	46.7	\$ 61,526	41.1	\$ 45,571	45.7
Corporate Income Taxes	32,166	15.4	26,785	14.2	32,829	16.9	33,971	22.7	20,523	20.6
Employ. Taxes & Contributions	46,120	22.1	41,699	22.1	39,133	20.2	27,823	18.6	12,835	12.9
Unemployment Insurance	4,357	2.1	3,674	2.0	3,464	1.8	3,659	2.4	3,337	3.3
Other Ins. & Retire. Contrib.	3,437	1.6	3,205	1.7	2,701	1.4	1,867	1.2	875	0.9
Excise Taxes										
Federal Funds	9,506	4.6	10,510	5.6	10,352	5.3	9,278	6.2	9,585	9.6
Trust Funds	5,971	2.9	6,104	3.2	5,354	2.8	4,441	3.0	2,949	3.0
Estate & Gift Taxes	5,436	2.6	3,735	2.0	3,644	1.9	2,978	2.0	2,016	2.0
Customs Duties	3,287	1.6	2,591	1.4	2,430	1.3	1,901	1.3	1,142	1.1
Miscellaneous Receipts ^a	3,633	1.7	3,858	2.0	3,424	1.8	2,108	1.4	843	0.8
TOTAL RECEIPTS	\$208,649	100.0	\$188,392	100.0	\$193,743	100.0	\$149,552	100.0	\$ 99,676	100.0
BUDGET EXPENDITURES^a										
National Defense	\$ 78,336	33.8	\$ 77,661	36.7	\$ 80,295	40.8	\$ 70,081	44.3	\$ 51,097	47.8
Internatl. Affairs & Finance	3,726	1.6	3,095	1.5	3,570	1.8	4,547	2.9	4,492	4.2
Space Research & Technology	3,422	1.5	3,381	1.6	3,749	1.9	5,423	3.4	1,257	1.2
Agr. & Rural Development	7,063	3.0	5,096	2.4	6,201	3.2	4,373	2.8	4,123	3.9
Natural Resources	3,761	1.6	2,716	1.3	2,568	1.3	1,878	1.2	1,686	1.6
Commerce & Transportation	11,201	4.8	11,310	5.3	9,310	4.7	7,594	4.8	5,408	5.1
Community Dev. & Housing	4,282	1.8	3,357	1.6	2,965	1.5	2,616	1.7	589	0.6
Education & Manpower	9,751	4.2	8,226	3.9	7,289	3.7	5,853	3.7	1,732	1.6
Health	17,112	7.4	14,463	6.8	12,907	6.6	6,667	4.2	1,139	1.1
Income Security	64,876	28.0	56,140	26.6	43,790	22.3	31,164	19.7	22,205	20.8
Vet. Benefits & Services	10,731	4.6	9,776	4.6	8,677	4.4	6,897	4.4	5,625	5.3
Interest	20,582	8.9	19,609	9.3	18,312	9.3	12,588	8.0	8,321	7.8
General Government	4,891	2.1	3,970	1.9	3,336	1.7	2,510	1.6	1,650	1.5
Less: Undistributed Intra-governmental Transactions	- 7,858	- 3.4	- 7,376	- 3.5	- 6,380	- 3.2	- 3,936	- 2.5	- 2,513	- 2.4
TOTAL EXPENDITURES	\$231,876	100.0	\$211,425	100.0	\$196,588	100.0	\$158,254	100.0	\$106,813	100.0
Deficit (-) or Surplus (+)	-\$ 23,227	--	-\$ 23,033	--	-\$ 2,845	--	-\$ 8,702	--	-\$ 7,137	--
Gross Federal Debt ^b	437,329	--	409,467	--	382,603	--	341,348	--	303,291	--

^a. Includes both federal and trust funds.

^b. At end of fiscal year.

SOURCE: "The U. S. Budget in Brief" for 1974, 1973 and 1972, U. S. Office of Management and Budget.

CHART 7
TAX COLLECTIONS IN HAWAII
 Total, Federal, and State-Local
 (In Millions of Dollars)



NOTE: Excludes Unemployment Compensation tax, 1967 and 1968 adjusted for an estimated \$29.5 million in real property tax due in 1967 but collected in 1968.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the County Auditors and Directors of Finance, and State Department of Taxation, State of Hawaii; and reports of the U.S. Internal Revenue Service.

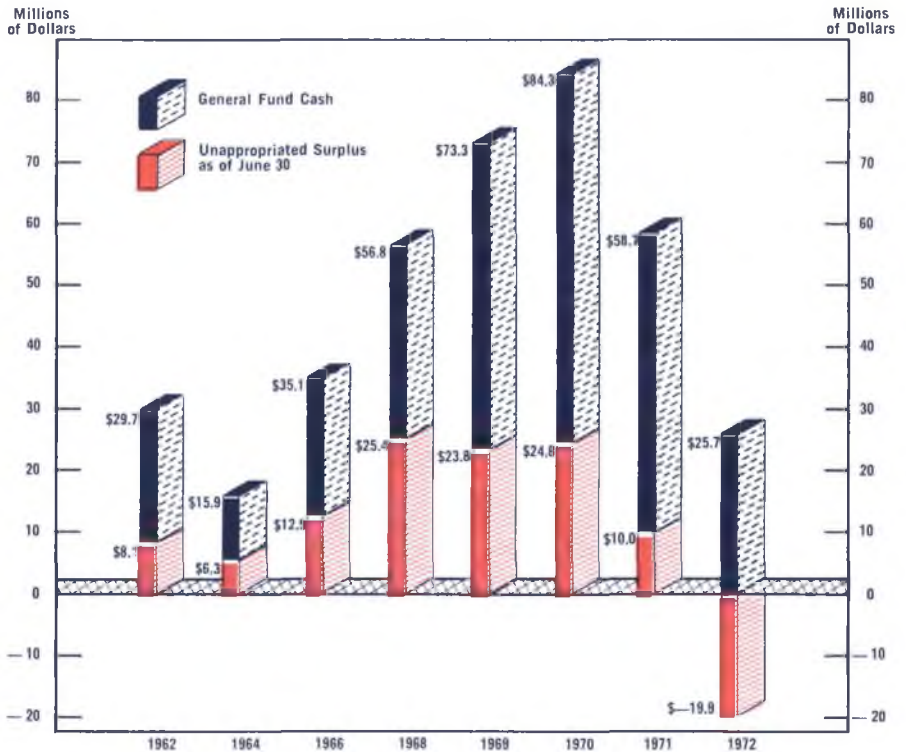
TABLE 30
HAWAII STATE GENERAL FUND FINANCES
Fiscal Years Ending June 30
(In Thousands)^a

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Surplus
1972	\$546,481	\$579,549	-\$33,068	\$25,668	\$45,556	-\$19,888
1971	511,080	536,637	- 25,556	58,736	48,785	9,951
1970	463,748	452,777	10,971	84,292	59,489	24,803
1969	398,957	382,406	16,551	73,320	49,481	23,839
1968	339,836	331,155	8,681	56,770	31,341	25,429
1967	310,270	297,314	12,956	48,089	28,123	19,966
1966	258,327	243,926	14,401	35,133	22,283	12,850
1965	182,296	177,439	4,857	20,732	11,314	9,418
1964	176,198	175,779	419	15,875	9,617	6,258
1963	168,519	182,713	- 14,194	15,456	16,001	545
1962	163,501	167,220	- 3,719	29,650	21,516	8,134

a. Includes federal funds earmarked for specific purposes.

SOURCE: Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

CHART 8
GENERAL FUND FINANCIAL POSITION
State of Hawaii



SOURCE: Table 30.

HOW GOVERNMENT SPENDS ITS MONEY

State and local expenditures in 1971 amounted to \$1,126 for every person in the state. Only Alaska and the District of Columbia spent more on a per capita basis. With the exception of highways and public welfare which rank 17th and 13th respectively, Hawaii is among the top seven states in all expenditure categories. Hawaii and Alaska both rank well above the other states in the "all other" category. To some degree this is because of their expenses in the areas of air and water transportation which require high capital and operating costs.

Another factor which adds to Hawaii's governmental costs is the exceptionally high number of public employees in relation to the state's population. There are 516 state and local employees for every 10,000 people in the state. This is comparable to a national average of 427, and is the 6th highest ratio of public employees to population in the nation.

Salaries for these employees is a major cost of operating government. The average salary is \$789 per month for each full-time equivalent worker and is the 9th highest in the nation. In Hawaii the highest average salaries go to persons who work in the higher education system (\$1,051 per month). This is the second highest average salary in this category with Alaska again being number one.

The operating costs of state and county government in Hawaii came to \$936.4 million in 1972. This is an 11% increase over the \$845.9 million in 1971. Costs of state government account for 81% of these costs. Public education (\$165 million), higher education (\$107 million) and welfare (\$91 million) represent 48% of the state's total expenditures. Cash financing for capital improvements cost \$58 million and unemployment compensation accounts for \$49 million.

The county governments' costs rose 8% to \$174 million in 1972. Because of Hawaii's centralized system of government the counties do not perform many of the functions which local governments have traditionally provided in the United States. The costly operation of airports, hospitals, courts, schools, etc. are all state functions in Hawaii. Hawaii's county governments spend the largest portion of their revenues on police and fire protection. These costs vary from 34% in Hawaii County to 23% in Maui. In Honolulu the second largest expenditure item is debt retirement (14%); in Maui cash for capital improvements (20%) takes second place. Hawaii's second most expensive item is general government (16%) and Kauai's is highways (17%).

TABLE 31
PER CAPITA DIRECT GENERAL EXPENDITURES
State and Local Government — Fiscal 1971^a

State	Rank	Total	Public Educ.	Higher Educ.	Hwys.	Health Welfare ^b	Police Fire	Con-trol ^c	Int. on Debt	All Other ^d
HAWAII	3	\$1,126	\$255	\$113	\$110	\$194	\$52	\$53	\$48	\$302
U.S. Av.	--	731	216	72	88	162	37	26	25	105
Ala.	47	564	152	66	86	134	20	14	27	67
Alaska	1	1,828	502	141	326	188	45	81	65	479
Ariz.	25	704	224	104	94	92	39	29	13	109
Ark.	50	508	137	50	75	103	15	15	20	93
Calif.	8	916	227	82	80	250	54	38	24	161
Colo.	19	728	219	118	93	143	31	32	14	78
Conn.	12	790	247	46	90	166	42	33	43	122
Del.	7	921	330	110	115	126	31	36	49	123
Fla.	39	613	196	56	77	116	34	28	18	90
Ga.	37	616	180	65	68	163	22	20	20	78
Idaho	34	639	175	77	124	98	24	27	8	108
Ill.	23	711	222	75	85	146	42	24	21	95
Ind.	44	581	217	78	69	104	24	16	15	57
Iowa	26	690	248	83	126	111	23	22	13	64
Kans.	32	646	199	86	109	117	22	22	14	77
Ky.	45	577	167	67	110	107	20	14	33	60
La.	29	678	177	61	100	148	27	19	31	115
Me.	33	646	177	73	118	123	26	24	18	87
Md.	14	780	256	68	86	153	45	28	34	111
Mass.	13	783	206	49	70	231	52	27	28	117
Mich.	16	757	248	89	64	178	36	27	23	92
Minn.	11	806	275	104	108	145	23	24	28	99
Miss.	41	595	150	68	107	142	16	16	21	76
Mo.	40	606	186	56	85	125	31	19	17	88
Mont.	18	754	216	98	184	100	22	30	13	90
Neb.	31	649	205	73	119	109	23	25	15	80
Nev.	5	956	223	48	138	179	80	52	35	201
N. H.	38	615	172	78	120	105	29	21	18	73
N. J.	24	711	230	52	86	143	46	27	25	102
N. M.	22	717	233	105	105	126	30	31	13	73
N. Y.	4	1,075	291	65	77	307	64	35	45	191
N. C.	49	527	165	72	72	98	22	18	11	70
N. D.	20	726	200	110	166	92	17	23	15	102
Ohio	43	584	180	63	77	116	31	19	22	76
Okla.	36	623	169	73	84	155	22	21	22	77
Gre.	17	756	230	95	115	124	32	34	22	105
Pa.	28	681	228	43	93	145	29	23	31	88
R. I.	27	687	193	80	49	174	40	27	29	96
S. C.	51	501	185	43	64	98	18	15	11	67
S. D.	21	724	238	101	161	89	17	27	6	86
Tenn.	46	570	161	54	82	130	24	16	23	81
Texas	48	564	183	64	83	111	27	17	20	59
Utah	30	677	211	132	103	99	21	21	11	80
Vt.	10	840	204	111	187	145	27	30	28	108
Va.	42	593	201	61	90	99	26	22	18	76
Wash.	9	880	251	124	115	159	34	31	26	139
W. Va.	35	634	171	68	178	106	15	16	19	62
Wisc.	15	764	216	134	97	149	34	25	21	89
Wyo.	6	940	283	118	221	134	24	30	24	106
D. C.	2	1,234	243	62	95	368	148	60	28	228

a. Includes capital outlay. Detail may not add to total due to rounding.

b. Includes vendor payments under welfare programs, institutional care of the needy, administration of welfare activities; and health, hospitals, sewerage, and other sanitation expenditures.

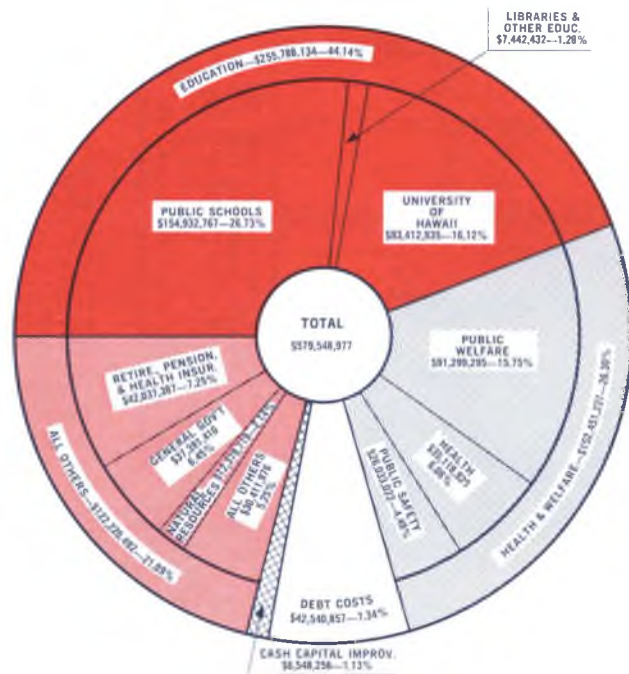
c. Includes financial administration.

d. Includes housing and urban renewal, water transport, air transportation, parks and recreation, correction, unemployment compensation, and all other unallocable.

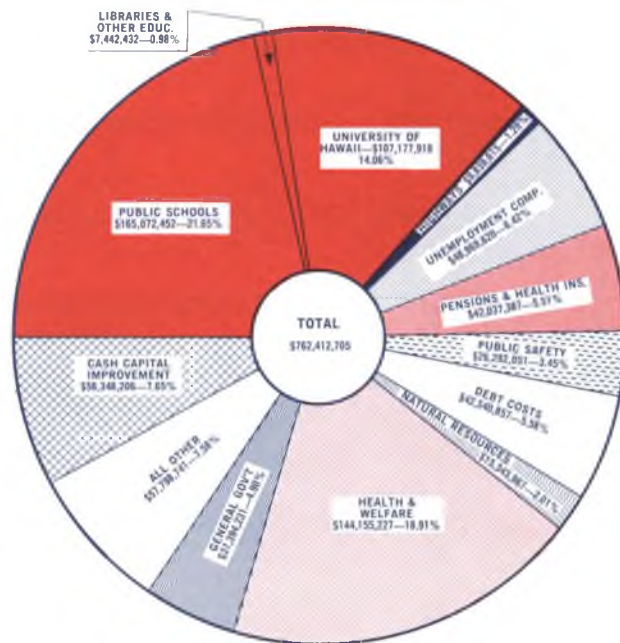
SOURCE: "Governmental Finances in 1970-71", Series GF 71, No. 5, U. S. Department of Commerce, Washington, D. C., October 1972.

CHART 9 HOW STATE GOVERNMENT DOLLARS ARE SPENTOperating Expenditures—By FunctionsState of Hawaii—Fiscal 1972

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 32 for further detail.

SOURCE: Compiled by The Tax Foundation of Hawaii from the 1972 Annual Report of the Comptroller, State of Hawaii.

TABLE 32
STATE OPERATING EXPENDITURES
State of Hawaii — Selected Fiscal Years^a

Functions	1972	1971	1970	1967	1962
General Government - Control	\$ 12,413,862	\$ 11,575,505	\$ 10,325,822	\$ 6,437,910	\$ 3,577,827
- Staff	24,980,369	26,285,448	20,512,194	11,997,686	9,324,054
Public Safety - Police & Fire	242,036	141,373	120,659	77,566	188,923
- Other Protection	26,050,015	23,439,509	24,689,709	19,953,801	24,185,389
Highways	9,839,615	14,946,162	11,889,788	41,580,058	15,611,816
Natural Resources	15,343,967	19,608,374	14,588,591	13,740,015	10,591,085
Health & Sanitation	12,464,070	10,938,596	8,568,303	6,255,830	4,132,545
Hospitals & Institutions	40,348,075	39,940,893	27,018,718	17,894,703	12,201,148
Public Welfare	91,343,082	65,683,219	48,795,697	24,179,724	11,818,320
Education - Higher	107,177,918	90,722,935	76,550,438	52,615,933	20,470,393
- Public Schools	165,072,452	160,895,741	134,533,591	107,854,818	51,240,828
- Libraries & Other	7,442,432	7,981,665	6,779,398	3,411,648	2,043,232
Recreation	1,581,049	1,699,376	1,345,632	772,616	1,532,705
Utilities & Other Enterprises	24,580,040	26,111,764	18,642,460	9,738,280	9,108,223
Debt Service ^b	42,540,857	34,507,596	28,158,347	18,571,645	10,849,634
Retirement & Pension	34,427,727	24,355,533	23,580,986	13,352,148	9,471,121
Employees' Health & Hosp. Ins.	7,609,659	6,804,417	4,870,208	2,461,389	--
Salary Adjustments ^c	5,304	2,518,386	4,853,674	--	--
Unemployment Compensation	48,969,620	32,977,558	17,376,995	14,770,172	16,553,893
Grants-in-Aid to Counties	19,447,551	16,344,565	13,606,944	10,507,252	4,030,975
Miscellaneous	12,184,797	11,405,830	7,974,097	6,772,416	--
Cash Capital Improvements ^d	58,348,206	56,173,836	65,431,295	--	--
Total	\$762,412,705	\$685,058,282	\$570,213,539	\$382,945,610	\$216,932,111

- a. Includes general and special fund expenditures. Interfund transfers eliminated to avoid duplication. Prior to 1970 cash capital improvements allocated by function.
- b. Debt service reimbursable from highway funds included in Highways; from airport funds under Utilities; from Sand Island receipts, Land Revolving, and Veterans' Home Loan funds under Miscellaneous.
- c. Amounts not allocated by function.
- d. Special funds account for \$43,370,082 of the 1970 total, \$37,001,977 in 1971, and \$51,799,949 in 1972.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 33
OPERATING EXPENDITURES^a — CITY AND COUNTY OF HONOLULU
Selected Years

Object of Expenditure	Fiscal Years				
	1972	1971	1970	1967	1962
General Government					
Control	\$ 1,242,992	\$ 1,181,407	\$ 987,540	\$ 897,065	\$ 878,872
Staff	13,075,650	11,498,984	11,341,885	5,814,203	3,114,063
Public Safety					
Police & Fire	31,256,304	27,961,827	22,577,564	15,855,004	8,719,102
Other Protection	6,378,366	6,191,960	5,500,670	3,664,951	1,716,488
Highways	8,862,419	9,261,697	7,466,637	6,242,906	4,671,752
Health, Sanitation	12,285,218	11,578,566	8,781,625	6,911,081	4,725,728
Hospitals, Inst.	--	--	--	--	57,684
Public Welfare	--	--	--	--	1,427,910
Public Schools	--	--	50,752	1,493,863	6,210,711
Recreation	10,256,811	9,228,085	7,910,540	5,341,163	2,704,947
Interest	8,053,055	7,059,156	5,900,212	5,082,656	3,407,911
Bond Redemption	10,986,487	10,945,052	10,522,584	8,774,209	2,527,065
Pension & Retirement	7,242,870	6,373,086	5,634,548	3,913,777	2,573,965
Urban Redevelopment	10,065,615	8,676,820	4,621,131	2,337,562	1,594,679 ^b
Miscellaneous	4,876,328	3,877,538	2,507,520	1,374,945	383,004
Cash Capital Improve.	7,879,252	11,874,438	12,089,646	9,933,583	5,559,348
Total	\$132,461,366	\$125,708,616	\$105,892,855	\$77,636,968	\$50,273,169

NOTE: Detail may not add to total due to rounding.

a. Includes all funds expended by the county, including state-aid grants to county, except: certain bond, revolving and Act 97, SLH 1965 fund expenditures, loan payments and urban redevelopment real estate purchases. Note that certain functions were transferred to the State after 1965, including school maintenance, hospitals, and public welfare.

b. 1962 Urban Redevelopment prorated because accounting period was 18 months.

SOURCE: Finance Director's Annual Financial Reports, City and County of Honolulu, State of Hawaii.

TABLE 34
OPERATING EXPENDITURES^a — COUNTY OF MAUI
Selected Years

Object of Expenditure	Fiscal Years				Calendar Year
	1972	1971	1970	1967	1961
General Government					
Control	\$ 321,562	\$ 285,974	\$ 218,524	\$ 193,716	\$ 180,586
Staff	1,393,869	1,353,557	1,125,143	932,389	652,595
Public Safety					
Police & Fire	3,418,766	3,057,095	2,327,863	1,810,581	1,142,950
Other Protection	286,948	262,691	187,233	188,088	75,486
Highways	1,519,453	1,629,278	1,719,090	1,356,976	896,884
Health & Sanitation	346,628	330,292	431,043	341,875	233,681
Hospitals & Institutions	9,351	133	190	200,306	2,025,081
Public Welfare	42,780	40,498	36,259	25,238	76,235
Public Schools	98,374	96,442	74,839	--	589,429
Recreation	955,503	792,591	939,932	663,322	311,562
Utilities	--	--	--	--	175,754
Interest	1,126,699	345,712	364,673	240,110	240,710
Bond Redemption	746,600	801,245	619,529	505,404	365,804
Pension & Retirement	1,242,472	1,177,545	1,042,551	863,174	654,604
Miscellaneous	1,277,463	650,730	334,853	358,401	50,095
Cash Capital Improvement ^b	3,182,438	1,024,764	390,051	--	--
Total	\$15,968,907	\$11,848,548	\$9,811,773	\$7,679,580	\$7,671,456

NOTE: July-June Fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions (including schools) transferred to the state after 1965.

a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments, and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

b. Cash capital improvements allocated to the proper function prior to fiscal year 1970.

SOURCE: Annual Reports of the Auditor through 1968 and Finance Director's Annual Financial Reports from 1969, County of Maui, State of Hawaii.

TABLE 35
OPERATING EXPENDITURES^a—COUNTY OF HAWAII
Selected Years

Object of Expenditure	Fiscal Years				Calendar Year
	1972	1971	1970	1967	1961
General Government					
Control	\$ 579,687	\$ 504,691	\$ 640,590	\$ 141,279	\$ 168,422
Staff	2,227,978	2,783,943	2,107,838	3,321,082	3,030,322
Public Safety					
Police & Fire	5,100,778	4,479,848	3,540,940	2,519,531	1,629,891
Other Protection	785,751	398,309	441,930	210,577	78,202
Highways	2,179,386	1,778,699	1,384,971	2,267,298	1,502,232
Health & Sanitation	536,670	447,579	377,587	239,481	102,719
Hosp. & Institutions	--	--	--	19,656	2,523,297
Public Welfare	57,426	68,568	55,024	20,920	140,002
Public Schools	250,458	179,326	144,865	13,871	1,083,264
Recreation	1,619,502	1,380,399	1,247,019	938,785	588,826
Utilities	--	--	--	--	21,412
Interest	806,078	670,586	279,244	550,478	328,828
Bond Redemption	721,915	772,107	799,130	1,180,510	442,210
Pension & Retirement	1,440,524	1,265,403	1,304,496	1,178,101	811,452
Miscellaneous	438,985	400,956	360,545	401,280	252,756
Cash Cap. Improve. ^b	545,109	549,593	1,285,291	--	--
Total	\$17,290,246	\$15,680,006	\$13,969,469	\$13,002,850	\$12,703,835

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions, including school maintenance, hospitals and public welfare transferred to the State after 1965.

a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments, SLH Act 97 fund and, from 1967, Hilo Hospital special fund. Interfund transfers eliminated to avoid duplication.

b. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Annual Reports of the Auditor through 1968; Finance Director's Annual Reports from 1969, County of Hawaii, State of Hawaii.

TABLE 36
OPERATING EXPENDITURES^a—COUNTY OF KAUAI
Selected Years

Object of Expenditure	Fiscal Years				Calendar Year
	1972	1971	1970	1967	1961
General Government					
Control	\$ 224,066	\$ 216,332	\$ 198,354	\$ 169,561	\$ 124,996
Staff	1,093,112	1,021,255	860,968	559,689	386,547
Public Safety					
Police & Fire	2,342,716	2,179,507	1,702,633	1,429,181	972,225
Other Protection	229,796	198,809	179,651	149,666	65,438
Highways	1,444,419	1,331,584	1,364,131	1,242,978	761,126
Health & Sanitation	236,885	113,396	208,238	132,734	139,899
Hospitals & Institutions	--	--	--	--	589,999
Public Welfare	1,390	878	--	404	105,253
Public Schools	70,840	53,121	41,492	215	421,881
Recreation	553,481	274,447	392,507	346,485	203,905
Interest	241,356	175,980	95,814	119,293	107,718
Bond Redemption	220,399	258,461	262,461	209,373	215,373
Pension & Retirement	584,652	541,338	692,438	518,303	414,620
Salary Adjustment ^b	--	--	2,261	--	--
Cash Capital Improvement ^c	403,778	565,451	667,824	--	--
Miscellaneous	625,450	694,227	267,029	207,422	64,652
Total	\$8,272,341	\$7,624,786	\$6,935,801	\$5,085,304	\$4,573,632

NOTE: July-June fiscal years begun July 1, 1966 after a six-month transition period. Certain county functions, including school maintenance, hospitals and public welfare transferred to the State after 1965.

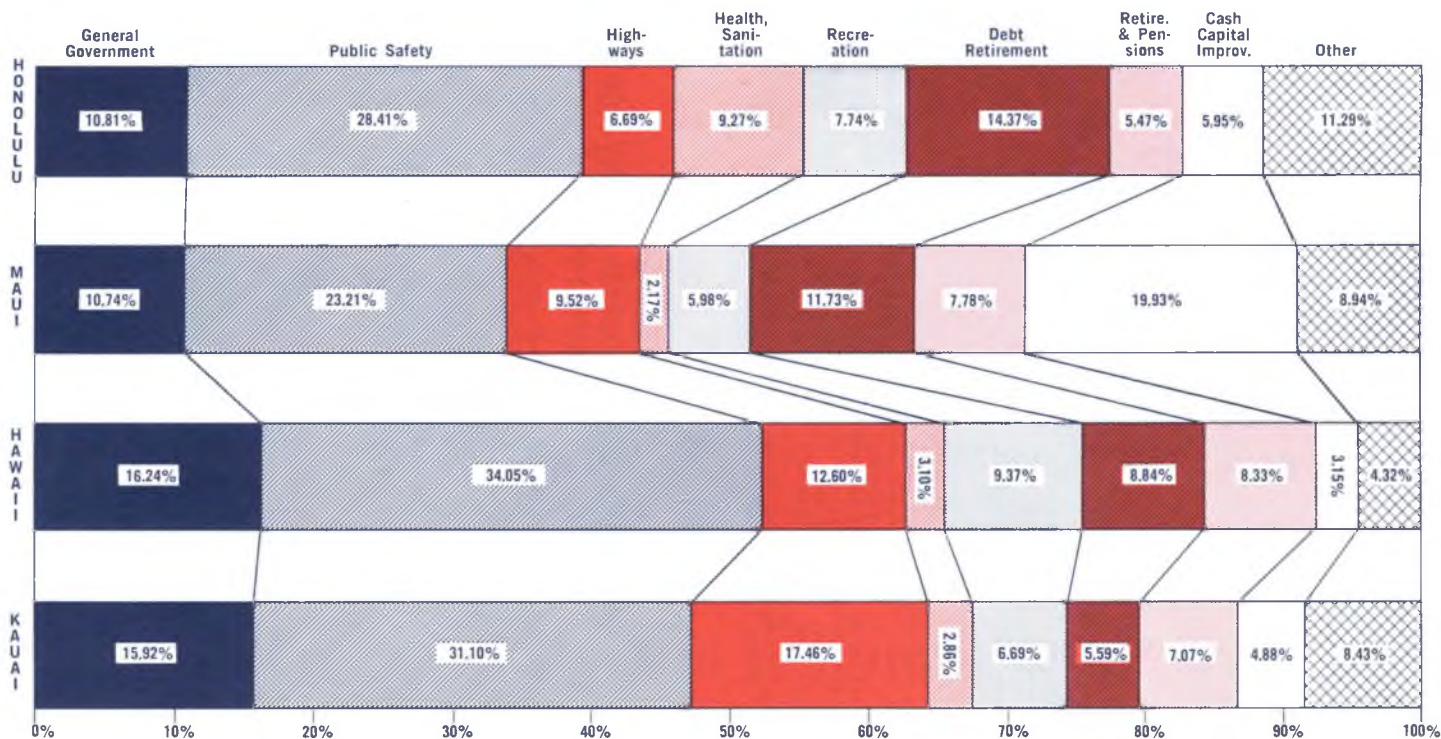
a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

b. Amount not allocated by function.

c. Cash capital improvements allocated to appropriate function prior to 1970.

SOURCE: Annual Reports of the Auditor through 1968; Finance Director's Annual Reports after 1968, County of Kauai, State of Hawaii.

CHART 10
OBJECTS OF COUNTY GOVERNMENT EXPENDITURES
 Percentage Distribution—By Counties
 Fiscal Year 1972



SOURCE: Tables 33-36 inclusive.

TABLE 37
PUBLIC EMPLOYMENT
State and Local Government Full-Time Equivalent Employees
Per 10,000 Population, By Function: October 1971

State	Rank	Total	Public Educ. ^a	Higher Educ.	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. ^b	Water	Con- trol ^c	All Other ^d
HAWAII	6	516	196	63	25	45	40	31	10	34	72
US Av.	--	427	170	43	28	47	32	14	5	23	65
Ala.	42	396	146	46	43	49	25	11	5	16	55
Alaska	3	595	211	47	79	25	28	28	4	50	124
Ariz.	18	456	179	71	35	30	32	18	5	29	57
Ark.	44	388	155	40	35	49	24	16	6	18	45
Calif.	19	452	166	50	19	42	39	20	7	26	83
Colo.	10	489	194	85	31	43	28	16	9	32	53
Conn.	47	377	164	25	26	33	36	10	3	22	58
Del.	12	482	196	70	29	37	28	14	3	32	73
Fla.	21	447	168	47	24	57	33	20	5	24	68
Ga.	23	445	167	42	31	86	26	15	6	19	53
Idaho	15	463	172	60	41	43	28	31	4	30	53
Ill.	40	399	164	38	20	39	36	12	5	20	65
Ind.	43	394	170	49	22	50	26	9	3	21	43
Iowa	26	434	198	43	37	44	22	12	5	24	50
Kans.	13	474	190	59	42	53	27	15	7	27	54
Ky.	50	364	153	37	34	37	22	17	5	15	45
La.	20	449	186	40	36	54	31	18	7	20	58
Me.	37	408	178	33	52	27	26	17	6	21	47
Md.	29	427	170	50	24	48	37	13	5	20	59
Mass.	34	411	152	20	26	58	47	10	6	25	69
Mich.	38	406	178	50	20	47	30	10	5	22	46
Minn.	24	439	198	49	33	47	21	13	4	25	50
Miss.	25	437	168	57	44	62	22	16	5	18	45
Mo.	39	401	170	40	26	50	32	13	5	21	45
Mont.	11	486	179	66	57	42	25	20	5	34	58
Neb.	9	496	181	65	35	52	24	21	5	29	84
Nev.	4	549	196	39	45	63	60	25	4	39	78
N. H.	48	369	143	42	38	32	30	11	4	16	53
N. J.	45	382	162	25	24	39	41	10	4	24	55
N. M.	5	524	215	80	37	49	30	20	5	26	63
N. Y.	7	514	175	32	25	75	46	13	4	31	113
N. C.	41	397	174	47	29	36	23	11	4	19	55
N. D.	17	456	185	75	41	29	18	26	4	29	49
Ohio	49	364	154	39	24	34	27	8	6	21	51
Okla.	30	426	168	50	34	46	28	17	7	23	54
Ore.	16	462	192	63	34	32	30	19	6	28	59
Pa.	51	356	149	20	25	33	28	9	4	24	65
R. I.	46	382	142	36	20	40	40	8	5	22	70
S. C.	36	409	182	33	27	57	20	12	4	17	56
S. D.	8	507	239	57	51	33	20	22	4	34	47
Tenn.	28	428	160	42	35	60	26	13	7	17	68
Texas	33	416	181	47	28	43	27	12	8	20	50
Utah	22	446	187	82	32	32	23	16	5	25	43
Vt.	27	429	154	67	49	27	23	19	3	26	61
Va.	35	411	178	43	32	41	26	13	4	19	56
Wash.	14	471	182	62	35	31	30	19	5	27	81
W. Va.	31	421	184	44	51	41	18	11	4	19	50
Wisc.	32	421	155	64	31	46	32	16	4	24	50
Wyo.	2	617	239	73	58	86	29	28	5	34	64
D. C.	1	628	184	26	18	98	100	12	7	31	152

NOTE: Because of rounding, detail may not add to total.

a. Includes local libraries.

b. Includes natural resources.

c. Includes finance administration and general control.

d. Includes employees in special schools, welfare, sewerage and other sanitation, correction, public service enterprises other than water, employment security administration, state liquor stores, and all other general government functions.

SOURCE: "Public Employment In 1971," U. S. Department of Commerce, Bureau of the Census, Series GE71 No. 1, April 1972.

TABLE 38
AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES
State and Local Government Full-Time Equivalent Employees^a
October 1971: By Functions

State	Rank	State Av.	Public Educ. ^b	Higher Educ.	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. ^c	Water	Con- trol ^d	All Other ^e
HAWAII	9	\$ 789	\$ 700	\$1,050	\$ 766	\$703	\$ 895	\$ 735	\$ 814	\$ 863	\$ 793
U.S. Av.	--	725	749	834	641	594	816	653	661	690	708
Ala.	47	557	546	647	658	444	576	570	485	549	536
Alaska	1	1,097	1,058	1,229	1,183	954	1,057	1,006	1,198	1,016	1,151
Ariz.	15	752	772	862	724	554	780	706	692	681	722
Ark.	50	494	487	686	439	388	502	534	428	468	504
Calif.	3	903	933	953	846	773	1,026	790	909	902	863
Colo.	21	681	662	776	646	632	748	652	545	644	672
Conn.	6	811	846	989	707	693	858	661	837	784	756
Del.	22	678	768	549	642	698	723	587	463	620	606
Fla.	28	638	692	729	545	506	707	518	556	640	592
Ga.	48	552	573	703	500	456	600	524	510	602	528
Idaho	42	572	575	677	581	466	588	587	438	512	557
Ill.	7	803	847	909	752	635	901	706	800	669	752
Ind.	25	654	732	802	500	475	663	530	531	500	574
Iowa	24	667	690	899	629	507	667	588	602	590	612
Kans.	35	604	617	767	556	506	608	612	560	514	566
Ky.	39	590	596	757	567	481	594	562	573	550	567
La.	41	580	611	718	509	481	557	577	518	543	560
Me.	40	582	618	573	530	540	613	532	478	524	580
Md.	14	761	847	770	678	627	777	652	588	849	652
Mass.	12	765	790	943	711	643	837	585	637	708	791
Mich.	4	868	913	905	786	720	934	845	835	799	837
Minn.	11	773	819	935	721	548	829	686	788	688	711
Miss.	51	475	480	613	378	361	488	514	441	543	492
Mo.	31	630	642	745	604	519	715	640	611	556	598
Mont.	29	634	679	752	645	475	583	621	582	504	579
Neb.	36	600	619	649	533	496	673	546	669	533	628
Nev.	17	736	685	886	818	612	826	772	577	775	754
N. H.	32	629	649	758	589	532	644	669	582	607	558
N. J.	8	792	864	919	710	645	844	702	642	713	682
N. M.	37	599	619	722	533	434	623	548	512	563	576
N. Y.	5	857	899	981	729	737	980	698	727	807	853
N. C.	27	644	685	749	598	529	631	668	510	590	558
N. D.	33	621	638	712	615	470	656	583	577	507	595
Ohio	20	697	710	836	651	568	787	634	689	649	639
Okla.	44	569	581	762	462	457	578	473	494	571	551
Ore.	16	737	690	905	755	645	810	713	765	725	725
Pa.	18	707	747	855	603	598	827	679	677	643	646
R. I.	19	704	759	769	569	640	729	566	560	636	670
S. C.	49	540	545	756	458	433	545	550	476	523	551
S. D.	43	571	562	776	546	416	567	619	534	472	565
Tenn.	46	561	590	646	434	454	665	510	540	594	565
Texas	38	594	601	763	558	455	678	525	499	562	546
Utah	26	651	619	754	668	607	698	668	629	595	623
Vt.	23	668	666	777	629	554	658	677	558	669	647
Va.	30	633	643	800	538	523	700	620	653	610	587
Wash.	10	780	774	923	794	630	838	716	736	689	762
W. Va.	45	568	583	757	572	431	556	531	445	491	504
Wisc.	13	764	781	929	670	616	776	702	743	741	719
Wyo.	34	609	645	728	696	420	595	679	542	531	541
D. C.	2	937	1,005	844	925	849	952	831	840	949	930

NOTE: Users should bear in mind that Phase I of the nationwide wage-price freeze was in effect during October 1971. Its impact varied depending on the contract renewal dates of the different groups of public employees.

a. Computed by the Tax Foundation of Hawaii from October 1971 payroll data.

b. Includes instructional and other local school staff and local library personnel.

c. Includes natural resources.

d. Includes financial administration and other general control.

e. Includes special schools, welfare, sewerage and other sanitation, correction, public service enterprises other than water, employment security administration, and other general government functions.

SOURCE: "Public Employment in 1971," U. S. Department of Commerce, Bureau of the Census, Series GE 71 No. 1, April 1972.

TABLE 39
EMPLOYEES' RETIREMENT SYSTEM
 Receipts, Expenditures, and Reserves
 State of Hawaii — Selected Fiscal Years
 (In Thousands)

	1972	1971	1970	1967	1962
<u>SOURCE OF RECEIPTS</u>					
Retirement System Contributions					
State	\$ 24,383	\$ 19,837	\$ 16,953	\$ 8,147	\$ 6,484
Counties	7,599	9,107	5,792	4,526	3,233
Employees	32,300	30,056	21,807	14,799	7,312
Social Security Contributions ^a					
State and Counties	12,632	11,653	10,344	7,273	2,643
Employees	13,176	11,653	10,344	7,273	2,643
Administration	416	419	337	245	194
Earnings from Investments	15,686	16,561	14,795	11,491	7,907
TOTAL	\$106,192	\$ 99,286	\$ 80,372	\$ 53,754	\$ 30,418
<u>OBJECT OF EXPENDITURES</u>					
Administration	\$ 416	\$ 419	\$ 337	\$ 245	\$ 194
Benefits	28,376	21,372	19,886	9,389	4,870
Refunds and Withdrawals	2,876	5,729	2,738	1,523	1,603
Social Security	25,806	23,306	20,687	14,545	5,165
TOTAL	\$ 57,474	\$ 50,826	\$ 43,648	\$ 25,702	\$ 11,832
<u>CASH AND INVESTMENTS AS OF JUNE 30</u>					
Cash	\$ 11,332	\$ 1,056	\$ 4,282	\$ 5,399	\$ 3,704
Certificates of Deposit	47,294	31,536	24,109	10,763	11,190
Investments					
Bonds	120,664	119,986	116,412	131,533	93,371
Stocks	172,179	157,908	137,308	62,520	23,526
Mortgages	121,110	105,419	83,885	67,877	36,738
TOTAL	\$472,579	\$415,905	\$365,996	\$278,092	\$168,529
MEMBERS IN SYSTEM	43.7	42.3	38.9	33.8	26.4
EARNINGS AS % OF INVESTMENTS^b	4.3%	4.3%	4.4%	4.4%	5.2%

NOTE: 1972 preliminary data prepared by Employees' Retirement System. Footnotes not applicable.

a. Calculated by dividing Social Security disbursements in half.

b. "Earnings from Investments" divided by total "Investments."

SOURCE: "Finances of Employee Retirement Systems of State and Local Governments," GF 71, No. 2, March 1972, GF 70, No. 2, 1971, "Census of Governments 1967", Vol. 6, No. 2, U. S. Department of Commerce, Bureau of the Census; and "Annual Reports of the Employees' Retirement System", State of Hawaii.

TABLE 40
COMPENSATION RATES IN SELECTED POSITIONS
Private Industry and State-County Governments

Job Classification	Private Industry ^a		State-County Governments ^a		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
Monthly Salary Rates								
Account Clerk (Sr.)	\$ 508	\$ 710	\$ 480	\$ 612	\$ 589	\$ 600	\$ 598	\$ 595
Bkpk. Mach. Oper.	414	542	435	555	503	519	492	494
Cashier	398	547	480	612	525	501	643	635
Chemist	832	1,291	820	1,046	900	923	1,046	997
Civil Engr. (Entry)	850	1,125	675	861	860	885	675	716
Civil Engr. (Lic.)	1,054	1,489	949	1,211	1,457	1,412	1,211	1,220
Clerk	417	580	414	529	490	505	435	471
Clerk (Jr.)	369	510	357	457	410	425	375	387
Clerk (Personnel)	494	675	517	692	560	572	709	689
Clerk (Sr.)	489	684	480	612	595	608	583	594
Clerk-Steno	447	621	457	583	500	527	504	532
Custom. Serv. Clerk	426	593	480	612	598	663	612	588
Data Entry Oper.	427	599	435	542	490	512	480	500
Dietician	725	930	709	904	782	818	904	873
Engr. Draftsman	712	1,009	675	861	833	845	904	872
Hosp. Attendant	390	485	394	504	393	406	414	432
Hosp. Ward Clerk	438	447	499	502	438	447	499	502
Instrumentman	590	885	675	861	673	699	861	868
Med. Lab. Tech.	683	857	709	904	767	768	861	858
Nurse (Practical)	476	597	480	612	523	522	643	613
Nurse (Staff)	657	819	709	904	715	726	861	833
Occup. Therapist	713	820	709	904	745	765	861	843
Rodman & Chainman	430	555	504	643	520	534	529	526
Secretary (Private)	580	829	595	870	690	716	820	813
Switchboard Oper.	407	563	395	529	534	531	457	484
Typist (Junior)	375	519	375	480	424	430	375	385
Hourly Wage Rates								
Auto Mechanic	\$3.03	\$5.02	\$3.59	\$4.41	\$4.41	\$4.57	\$4.15	\$4.12
Auto Mech. Helper	2.00	3.00	2.70	3.28	3.45	3.54	2.83	2.97
Bldg. Maint. Man	3.10	4.14	3.43	4.18	3.85	3.95	4.18	3.96
Carpenter (Maint.)	3.30	4.68	3.43	4.18	4.13	4.29	3.79	3.92
Cook (Asst.)	2.50	3.52	2.70	3.28	3.15	3.13	3.13	3.07
Cook (Gen.)	3.13	4.29	3.23	3.92	3.86	3.77	3.74	3.67
Electric. (Maint.)	3.83	5.04	3.59	4.37	4.38	4.62	3.96	3.99
Groundskeeper	2.04	3.02	2.31	2.80	2.71	2.65	2.54	2.53
Janitor (Heavy)	2.22	3.14	2.32	2.80	2.61	2.62	2.42	2.52
Janitor (Light)	2.10	2.79	2.15	2.62	2.46	2.50	2.49	2.45
Kitchen Helper	2.23	2.84	2.31	2.80	2.51	2.57	2.54	2.61
Laborer (Heavy)	2.26	3.54	2.35	2.86	2.87	2.99	2.59	2.64
Laborer (Light)	2.69	3.04	2.31	2.80	2.64	2.72	2.42	2.50
Painter (Maint.)	3.28	4.85	3.43	4.18	4.13	4.19	4.18	3.97
Plumber (Maint.)	3.80	5.59	3.59	4.37	4.13	4.33	3.96	4.12
Trades Helper	2.75	3.58	2.70	3.28	3.25	3.19	2.98	2.98
Truck Driver A ^b	2.31	3.03	2.52	3.06	3.38	3.38	2.78	2.78
Truck Driver B ^b	2.87	3.75	2.87	3.49	4.00	3.75	3.32	3.26
Truck Driver C ^b	3.17	3.85	3.06	3.72	3.44	3.73	3.72	3.53
Washer (Mach.)	2.04	2.37	2.35	2.85	2.61	2.51	2.86	2.76
Watchman (Night)	2.22	2.82	2.16	2.77	2.65	2.62	2.91	2.81

NOTE: Results of sampling 617 private establishments and 16 government agencies employing 153,990 persons (47.8% of estimated civilian employee population) during May-July 1972. Caution must be exercised in making comparisons due to variations among jobs and their fringe benefits.

a. Average of salary ranges.

b. A = Capacity under 1.5 tons; B = Capacity 1.5 to 5 tons; C = 5 tons and over.

SOURCE: Hawaii Employer's Council, Research Report: "Pay Rates in Hawaii, Private Employment, Government Employment," Special Publication Number 103, September 1972. (Survey conducted by the Council and the State and Counties' Personnel Services Departments.)

TABLE 41
CLASSROOM TEACHERS' SALARIES: 1971-1972
 Estimated Average Annual Salaries and Distribution^a

State	Average Salary		Distribution (%) ^b						
	Amount	Rank	Below \$7500	\$7500-8499	\$8500-9499	\$9,500-10,499	\$10,500-11,499	\$11,500-12,499	Above \$12,499
HAWAII ^d	\$10,700	6	8.8	14.5	13.9	12.6	14.9	16.7	18.6
U.S. Av. ^c	9,690	--	19.9	17.7	15.9	13.4	10.4	7.6	15.2
Ala. ^d	7,737	43	41.5	38.0	13.0	6.0	1.5	0.0	0.0
Alaska	14,124	1	0.0	0.0	0.0	4.0	11.0	13.0	72.0
Ariz. ^d	9,746	18	20.6	13.0	11.0	12.0	16.5	14.8	12.1
Ark. ^d	7,021	49	75.8	13.9	5.5	2.5	1.0	1.0	0.3
Calif.	11,439	3	2.9	7.3	9.4	13.4	15.7	10.0	41.3
Colo. ^d	9,088	24	22.3	25.3	18.9	11.8	10.5	4.9	6.3
Conn.	10,214	11	5.4	25.5	15.6	10.1	9.3	10.9	23.2
Del.	10,211	12	7.3	17.3	18.1	16.1	12.8	11.0	17.4
Fla. ^d	9,020	26	30.3	16.3	17.8	15.2	8.3	5.1	7.0
Ga.	7,710	44	45.0	29.4	14.5	8.0	1.3	1.8	0.2
Idaho	7,392	46	73.1	10.8	9.6	3.5	3.0	0.0	0.0
Ill.	10,675	7	7.0	14.0	18.0	20.0	14.0	9.0	18.0
Ind. ^d	9,605	20	14.5	19.6	17.9	16.6	12.2	8.8	10.4
Iowa	9,638	19	20.7	17.5	12.8	13.9	12.7	9.2	13.2
Kans. ^d	8,251	36	37.1	25.2	18.3	10.0	5.9	2.9	0.6
Ky. ^d	7,444	45	62.8	17.0	10.1	5.6	3.2	1.2	0.1
La.	8,849	27	20.2	23.7	23.7	18.2	11.1	2.1	1.0
Me. ^d	8,504	32	31.8	23.7	27.0	12.0	3.4	2.1	0.0
Md.	10,463	8	8.6	16.4	13.8	8.7	24.9	10.3	17.3
Mass. ^d	9,900	16	10.9	17.4	12.6	14.4	16.6	12.4	15.7
Mich. ^d	11,620	2	2.0	7.5	8.7	10.7	11.3	22.6	37.2
Minn.	10,219	10	4.6	15.2	23.8	14.1	10.5	10.3	21.5
Miss.	6,518	50	90.5	8.0	1.5	0.0	0.0	0.0	0.0
Mo. ^d	8,805	28	23.0	22.2	15.9	11.9	10.3	10.2	6.5
Mont. ^d	8,651	30	30.0	28.5	17.1	8.8	8.2	4.2	3.2
Neb. ^d	8,454	34	35.0	13.4	20.8	18.6	10.0	2.0	0.2
Nev.	10,200	13	1.0	21.0	22.0	19.0	20.0	12.0	5.0
N. H.	8,685	29	27.7	20.0	23.3	16.8	8.8	2.5	0.9
N. J.	10,772	5	2.0	20.0	18.0	16.0	12.0	11.0	21.0
N. M.	8,050	38	37.3	25.4	19.6	8.3	8.9	0.3	0.2
N. Y.	11,404	4	4.0	16.5	13.0	13.0	10.0	10.0	33.5
N. C.	8,163	37	32.5	16.7	36.6	11.3	2.1	0.8	0.0
N. D.	7,386	47	63.5	14.6	9.3	6.9	2.6	2.0	1.1
Ohio	9,050	25	30.6	18.9	14.9	11.6	9.2	6.9	7.9
Okla.	7,893	41	54.7	23.9	11.7	4.8	1.9	1.3	1.7
Ore.	9,485	21	14.4	20.4	18.2	19.9	15.4	8.8	2.9
Pa.	9,900	17	13.0	12.0	15.0	26.0	17.0	8.0	9.0
R. I.	10,000	15	7.1	13.3	22.7	24.6	15.6	9.7	7.0
S. C.	7,300	48	56.4	12.5	28.1	2.9	0.1	0.0	0.0
S. D.	7,758	42	46.1	27.8	16.9	5.5	2.0	1.3	0.4
Tenn.	7,990	39	41.1	18.3	21.6	13.8	5.0	0.1	0.1
Texas	8,376	35	29.0	29.6	21.0	13.5	5.2	1.5	0.2
Utah	8,538	31	32.1	13.3	27.2	20.2	5.2	2.0	0.1
Vt.	8,490	33	39.7	19.5	16.8	13.5	6.7	2.6	1.1
Va.	9,100	23	27.5	17.7	13.9	13.7	10.6	5.4	11.2
Wash.	10,178	14	9.3	18.4	14.9	13.8	14.2	10.6	18.8
W. Va.	7,976	40	43.4	31.8	16.5	6.0	2.0	0.2	0.1
Wisc.	10,370	9	2.3	22.2	17.8	13.5	12.7	12.7	18.8
Wyo.	9,234	22	18.6	19.0	19.5	22.0	11.5	5.7	3.7

- a. Limited to classroom teachers excluding principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers.
 b. Detail may not add to 100% due to rounding.
 c. Includes D. C.
 d. Percent distributions estimated by NEA Research Division. Arizona, Connecticut, Florida, Hawaii, Nebraska and South Carolina salaries also estimated by NEA.

SOURCE: "Estimates of School Statistics, 1971-72," Research Division, National Education Association, 1971 (copyright 1971).

TABLE 42
**ESTIMATED PUPIL-TEACHER RATIOS AND
PER CAPITA DIRECT SCHOOL EXPENDITURES**

State	Pupil-Teacher Ratios ^a			Per Capita Direct Expenditures - Local Schools ^b				
	Elementary	Secondary	Total	Capital		Total Expenditures		
				Outlay	Other	Amount	Rank	
HAWAII	21.4	24.1	22.5	\$ 37.13	\$201.78	\$238.91	9	
U.S. Av.	24.7	19.0	22.1	23.49	178.99	202.49	--	
Ala.	26.6	22.2	24.3	13.73	119.00	132.74	50	
Alaska	23.7	14.8	20.4	112.18	340.99	453.17	1	
Ariz.	22.3	23.1	22.5	30.77	182.70	213.48	19	
Ark.	25.1	20.4	22.7	10.46	112.53	123.00	51	
Calif.	26.4	23.9	25.4	13.49	207.05	220.54	15	
Colo.	25.8	20.5	23.1	24.09	184.97	209.07	21	
Conn.	24.6	12.9	19.7	32.22	191.43	223.65	13	
Del.	23.8	19.5	21.6	77.23	226.70	303.94	2	
Fla.	23.5	21.0	22.3	26.47	158.23	184.70	31	
Ga.	23.9	20.0	22.4	25.49	143.43	168.92	38	
Idaho	24.7	21.7	23.1	12.75	144.70	157.45	44	
Ill.	22.2	19.3	21.0	25.24	184.74	209.98	20	
Ind.	25.4	21.7	23.5	34.52	169.89	204.42	22	
Iowa	27.0	12.3	19.9	24.46	210.41	234.87	10	
Kans.	22.3	16.7	19.5	17.89	174.05	191.94	29	
Ky.	25.1	22.5	24.1	21.89	129.55	151.45	47	
La.	23.7	19.4	21.8	17.74	149.94	167.69	39	
Me.	24.2	17.5	21.9	18.96	139.64	158.61	42	
Md.	24.2	19.5	21.9	39.85	200.19	240.04	8	
Mass.	25.4	19.2	22.4	27.06	168.01	195.08	28	
Mich.	29.1	18.3	22.9	25.91	206.17	232.08	11	
Minn.	23.1	19.6	21.3	41.61	224.73	266.35	3	
Miss.	24.4	21.7	23.2	11.65	125.08	136.74	49	
Mo.	25.5	20.0	23.7	17.77	161.37	179.14	33	
Mont.	19.7	18.9	19.4	12.38	188.83	201.22	23	
Neb.	21.1	17.9	19.6	22.78	172.69	195.48	27	
Nev.	26.4	22.6	24.7	27.07	188.42	215.49	17	
N. H.	23.8	19.9	22.0	25.88	132.59	158.47	43	
N. J.	22.5	17.0	20.3	26.05	188.13	214.18	18	
N. M.	25.3	22.8	24.1	21.00	199.63	220.64	14	
N. Y.	20.7	16.8	18.8	24.71	240.09	264.80	4	
N. C.	25.1	22.0	24.1	12.93	142.03	154.97	45	
N. D.	22.0	17.7	20.4	11.60	168.72	180.32	32	
Ohio	30.4	14.8	23.0	17.01	156.93	173.95	35	
Okla.	23.3	20.7	22.0	12.56	141.53	154.09	46	
Ore.	23.5	20.2	22.0	19.19	198.70	217.89	16	
Pa.	22.1	21.0	21.6	30.24	170.24	200.48	24	
R. I.	22.9	18.4	20.7	17.57	152.35	169.92	37	
S. C.	24.3	20.1	22.5	21.49	141.28	162.78	40	
S. D.	20.9	17.8	19.8	20.35	207.01	227.36	12	
Tenn.	26.5	22.4	24.9	25.14	124.19	149.33	48	
Texas	29.7	13.0	21.9	21.41	155.51	176.93	34	
Utah	28.2	25.4	26.8	18.22	180.02	198.24	26	
Vt.	21.1	15.6	18.4	23.25	150.01	173.27	36	
Va.	22.8	18.3	20.9	27.02	158.19	185.21	30	
Wash.	24.8	23.3	24.0	40.07	201.36	241.43	7	
W. Va.	25.4	22.6	24.1	14.76	144.04	158.80	41	
Wisc.	21.6	17.7	19.8	22.70	176.12	198.83	25	
Wyo.	19.8	17.5	18.7	12.83	247.23	260.06	5	
D. C.	23.3	20.1	21.9	33.38	209.32	242.71	6	

NOTE: Data on per capita expenditures do not correspond with Table 31 since expenditures for supervision of local schools, state schools for the handicapped, and other similar special educational programs have been eliminated.

- a. Estimated for the 1971-72 school year by dividing public school fall enrollment by number of classroom teachers as reported by the National Education Association.
- b. As reported by the U. S. Commerce Department for fiscal 1971. Detail may not add to total due to rounding.

SOURCE: "Estimates of School Statistics, 1971-72", Research Division, National Education Association, 1971 (copyright 1971); "Governmental Finances in 1970-71", Series GF71 No. 5, U. S. Department of Commerce, Washington, D. C., September, 1972.

TABLE 43
HAWAII PUBLIC SCHOOL COSTS
Selected Fiscal Years^a

Object of Expenditure	1972	1971	1970	1967	1962
Administration	\$ 12,554,507	\$ 11,027,960	\$ 9,125,802	\$ 7,624,643	\$ 937,864
Instruction: Personal Services	100,915,803	97,413,093	83,495,906	59,864,550	34,160,308
Supplies & Other	11,981,858	12,333,813	6,602,974	8,520,062	3,871,273
Food Services: Personal Services	5,786,560	5,692,556	5,073,293	3,835,801	526,245
Supplies	10,538,897	9,807,480	6,945,547	7,855,403	1,652,073
Attendance & Health Services	3,809,901	3,298,419	2,129,738	1,718,750	208,289
Pupil Transportation Services	3,464,546	3,240,331	2,486,028	843,417	349,153
Operation of School Plants	5,322,900	5,380,487	4,826,111	3,610,435	3,152,031
Maintenance of School Plants	7,751,803	9,526,105	6,923,940	5,671,767	2,182,459
Retirement, Social Security, Medical Insurance Contributions	14,089,271	13,901,998	12,292,795	6,661,310	2,808,407
Workmen's Compensation ^b	638,218	335,492	141,909	322,992	77,090
Interest	1,342,268	1,418,258	1,598,116	2,076,112	1,734,138
Debt Retirement	4,130,371	4,293,019	4,474,113	4,239,333	2,325,683
Sub-Total	\$182,326,903	\$177,669,011	\$146,107,272	\$112,844,575	\$53,985,013
Capital Outlay ^c	\$ 29,796,954	\$ 28,827,824	\$ 31,501,104	\$ 21,708,873	\$ 4,598,670
Adult Education & Other Projects ^d	7,119,046	7,250,178	1,165,302	2,009,664	206,770
Technical Schools	--	--	--	533,485	(e)
Public Libraries	5,040,629	5,887,604	5,371,887	3,139,705	--
Summer School	454,911	542,471	588,340	539,782	--
Athletic Funds	694,145	678,000	678,814	500,383	--
Total	\$225,432,588	\$220,855,088	\$185,412,719	\$141,276,467	\$58,790,453
Average Daily Enrollment	182,535	181,146	179,364	165,734	149,156
Average Daily Attendance	168,884	167,329	167,444	156,292	140,508

NOTE: Data not strictly comparable due to revised methods of reporting.

a. Includes expenditures from federal, state and county funds, but does not include all costs attributable to operation of education department.

b. Includes unemployment compensation from 1965 onward.

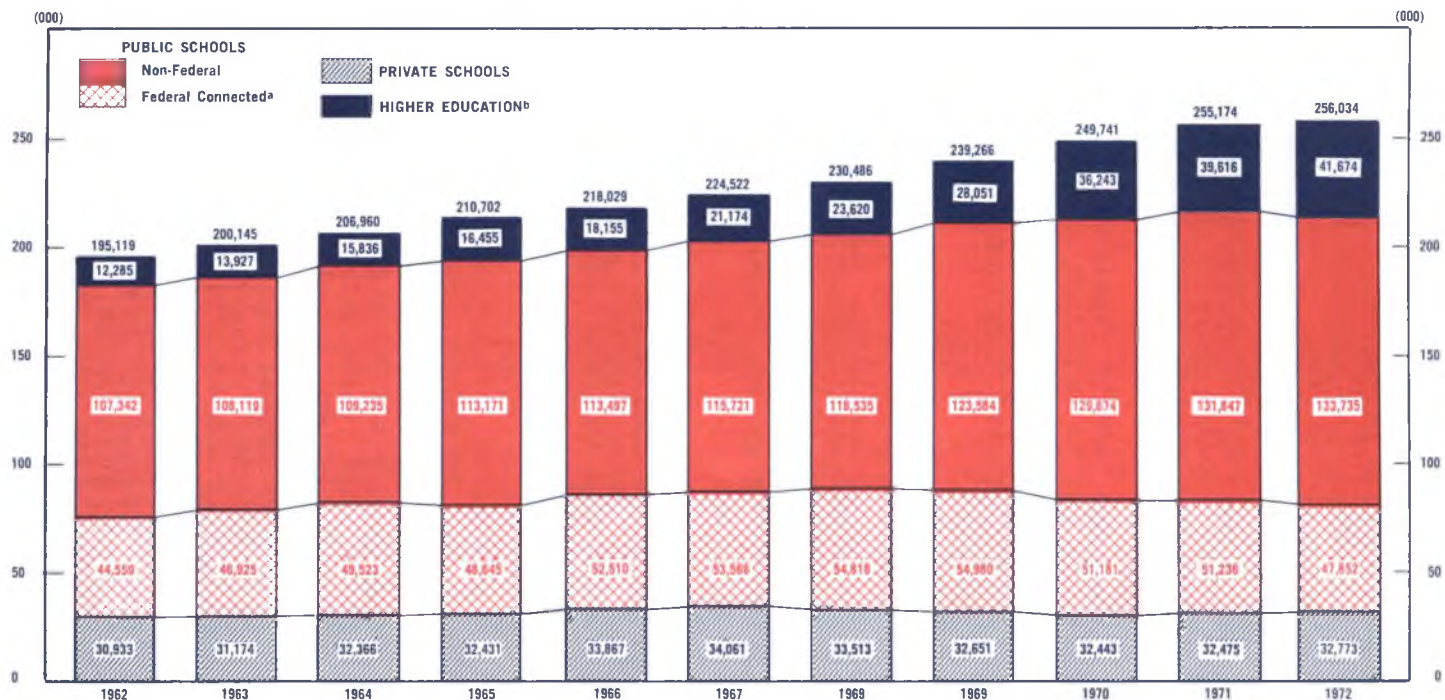
c. Bond fund expenditures not included.

d. Includes special education from 1971.

e. Breakdown not available, but included in total.

SOURCE: Annual Reports of the Department of Education, 1960-1968, 1971 and 1972; 1969-1970 data from Office of Business Services, Department of Education, State of Hawaii.

CHART 11
TRENDS IN HAWAII SCHOOL ENROLLMENT
1962-1972 Fall Enrollment



a. Includes enrollment for partial as well as full federal impact-area aid.

b. Fall full- and part-time enrollment in day time credit courses, includes University of Hawaii system,^{*} and enrollment in technical schools.

SOURCE: Department of Education, State of Hawaii; University of Hawaii.

TABLE 44
UNIVERSITY OF HAWAII
Current Income and Expenditures — Selected Fiscal Years^a

	1972	1971	1970	1967	1962
REVENUES					
For Educational Purposes	\$(106,064,566)	\$(100,379,285)	\$(84,333,326)	\$(55,460,997)	\$(16,877,349)
Federal Funds	32,817,296	28,936,089	28,044,561	23,219,845	4,638,476
State Appropriations	65,620,418	65,224,392	50,557,525 ^d	28,664,382	10,722,937
University Funds	(7,626,852)	(6,218,804)	(5,731,240)	(3,576,770)	(1,515,936)
Student Fees ^b	3,084,649	2,677,359	2,974,144	2,021,805	766,981
Departmental Earnings	1,153,258	691,278	591,078	457,043	84,813
Gifts and Grants	3,028,662	2,170,883	2,009,941	914,713	338,173
All Other	360,283	679,284	156,077	183,209	325,969
For Non-Educational Purposes	(7,388,060)	(6,817,486)	(5,651,177)	(3,126,549)	(1,906,944)
Auxiliary Enterprises	7,049,069	6,451,143	5,369,226	2,807,710	1,734,323
Other Sources	338,991	366,343	281,951	318,839	172,621
TOTAL REVENUES	\$ 113,452,626	\$ 107,196,771	\$ 89,984,503	\$ 58,587,546	\$ 18,784,293
EXPENDITURES					
For Educational Purposes	\$(103,656,482)	\$(99,355,696)	\$(80,403,928)	\$(54,523,544)	\$(16,827,531)
Instruction & Rel. Act.	31,093,107	29,854,804	27,549,288	19,126,864	6,769,919
Community Colleges ^c	14,346,641	12,854,283	8,142,576	2,674,500	--
Organized Research	26,860,307	26,848,827	18,351,345	12,463,380	3,322,972
Extension Service	2,207,097	2,219,574	1,836,771	1,314,471	955,811
Libraries	2,567,674	2,712,960	2,545,409	1,495,849	641,724
Plant Oper. & Maint.	3,682,804	3,315,997	2,884,771	2,349,345	1,255,969
Public Services	14,468,502	13,209,318	12,557,351	11,547,736	2,829,802
Admin. & General Expenses	8,430,350	8,339,933	6,536,417	3,551,399	1,051,334
For Non-Educational Purposes	(7,293,722)	(6,604,040)	(5,186,545)	(2,915,908)	(1,566,975)
Auxiliary Enterprises	6,287,327	5,872,893	4,858,188	2,696,205	1,432,582
Others	1,006,395	731,147	328,357	219,703	134,393
TOTAL EXPENDITURES	\$ 110,950,204	\$ 105,959,736	\$ 85,590,473	\$ 57,439,452	\$ 18,394,506

a. Encumbrances of funds not included in expenditure data; revenues may include advances by federal agencies. Detail not absolutely comparable between years because of changes in reporting.

b. Since 1962, fees from special programs only.

c. Certain technical schools formerly under the Department of Education transferred to the new Community College System.

d. Includes appropriated receipts; e.g., Leahi Hospital receipts; transfer from Department of Education for Hawaii Technical School (Hawaii Community College); increase from investment of Morrill Act income; and others.

SOURCE: Business Office, and Financial Reports, University of Hawaii.

TABLE 45
DIVISION OF AIRPORTS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years

	1972	1971	1970	1967	1962
	<u>REVENUES^a</u>				
Fuel Tax ^b	\$ 5,104,063	\$ 4,534,035	\$ 4,601,581	\$3,036,575	\$ 3,544,486
Revenue from Operations	16,138,843	13,884,487	6,788,408	3,667,908	816,205
Bond Funds	19,600,182	53,914,403	63,842,499	--	5,335,000
Federal Grants	1,192,284	285,073	2,313,948	146,739	1,168,784
All Other Revenues	4,525,678	5,046,275	2,660,711	965,377	331,509
TOTAL	\$46,561,050	\$77,664,273	\$80,207,147	\$7,816,599	\$11,195,984
	<u>EXPENDITURES^c</u>				
Personal Services	\$ 3,357,309	\$ 2,747,649	\$ 2,134,681	\$1,408,538	\$ 834,969
Other Operating Expenses	5,429,999	3,559,158	2,890,966	1,351,023	943,142
Capital Outlay	22,531,483	34,568,069	62,403,108	1,984,534	7,716,230
Bond Interest	13,135,189	10,917,797	5,569,929	836,748	772,960
All Other Expenditures	1,368,182	3,173,273	1,099,004	874,642	45,251
TOTAL	\$45,822,162	\$54,965,946	\$74,097,688	\$6,455,485	\$10,312,552

- a. Excludes advances from Treasurer and Investments redeemed; includes general fund appropriations.
- b. Rate 3.5¢ per gallon to 5-21-62, and 1¢ thereafter.
- c. Excludes bond principal payments since expenditures from bond funds are included; also excludes investments purchased and transfers.

SOURCE: Consolidated Statements of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

TABLE 46
DIVISION OF HARBORS
 Department of Transportation — State of Hawaii
 Revenues and Expenditures — Selected Fiscal Years^a

	1972	1971	1970	1967	1962
REVENUES					
Wharfage	\$4,093,194	\$4,579,992	\$4,678,058	\$1,987,593	\$1,059,196
Pilotage Fees	645,334	552,130	550,837	396,706	259,440
Docking and Mooring Fees	819,382	779,361	747,268	444,451	407,502
Rentals	3,020,010	2,825,753	2,531,759	933,472	827,860
Sales of Services and Materials	306,751	482,854	612,061	260,977	180,536
Income on Investments	462,626	421,368	536,842	140,090	318,697
Miscellaneous ^b	235,562	170,004	135,558	93,500	5,589
Total Revenues	\$9,582,859	\$9,811,462	\$9,792,383	\$4,256,789	\$3,058,820
EXPENDITURES					
Administration ^c	\$1,015,631	\$ 759,838	\$ 526,621	\$ 299,911	\$ 255,840
Harbor Operations	1,474,283	1,488,812	1,253,940	721,501	462,793
General Maintenance	1,530,122	1,340,326	900,632	579,033	400,030
Engineering Services and Overhead	125,201	316,915	296,041	100,416	34,506
Retirement Contribution	399,929	305,191	248,451	116,010	54,646
5% Surcharge on Gross Receipts	351,139	368,650	341,529	153,618	95,038
Interest on Bonded Debt	2,202,889	2,107,401	1,955,244	392,587	382,032
Debt Retirement	260,000	385,000	395,000	364,100	270,000
City and County Fireboat	382,037	378,684	328,952	238,459	30,000
Depreciation	1,257,923	1,162,061	922,956	734,651	551,698
Miscellaneous	152,827	83,020	107,270	58,347	10,794
Total Expenditures	\$9,151,981	\$8,695,898	\$7,356,636	\$3,758,633	\$2,547,377

- a. Report of the "public undertaking", as defined in the resolution authorizing issuance of Harbor Revenue Bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.
- b. Includes permits to operate small power boats, recoveries for damages to property, sales of utilities, etc.
- c. Includes contributions to the Department of Transportation for general administrative expenses: \$268,850 in 1972, \$249,115 in 1971, \$165,033 in 1970, and \$111,703 in 1967.

SOURCE: Audit Section, Statistical Report, Harbors Division, Department of Transportation, State of Hawaii, 1962; and Accountant's Reports, Harbors Division, Department of Transportation, State of Hawaii, 1967 and 1970-1972.

TABLE 47
DIVISION OF HIGHWAYS
 Department of Transportation — State of Hawaii
 Revenue and Expenditures — Selected Fiscal Years^a

	1972	1971	1970	1967	1962
<u>REVENUES</u>					
Federal-Aid Highways					
Primary & Secondary	\$ 8,108,198	\$ 5,862,523	\$ 3,355,718	\$ 8,692,599	\$ 3,341,234
Interstate & Defense	28,079,814	24,879,901	29,596,705	14,662,452	1,010,486
Defense Access Roads	--	--	5,088	12,282	--
County Contributions	--	--	--	--	--
State Funds					
General Fund Cash	25,000	--	2,078,000	23,974	515,135
Bond Realization ^b	33,334,980	29,989,000	20,756,000	5,628,526	4,707,500
Fuel Tax	13,975,756	13,569,234	13,086,190	10,436,791	8,272,324
Interest Earned	206,218	--	4,709	129,529	299,319
Rental of Buildings	52,518	45,119	45,904	64,485	229,009
Sale of Land & Condemned Improve.	55,479	52,551	149,907	103,145	177,236
Private Contributions	--	30,335	359,934	--	--
Miscellaneous	42,246	61,453	19,142	61,229	18,907
Total	\$83,675,229	\$73,898,116	\$69,457,297	\$39,815,012	\$18,571,150
<u>EXPENDITURES</u>					
Administration	\$ 1,178,150	\$ 1,193,182	\$ 1,048,239	\$ 732,027	\$ 741,386
5% Surcharge	390,381	395,999	409,588	342,969	262,017
Maintenance	5,011,963	6,647,272	4,833,873	3,887,219	2,769,831
Land Acquisition	7,707,239	11,161,380	4,060,532	8,856,741	3,289,258
Design & Construction	36,841,716	33,523,452	43,504,615	20,699,036	8,272,368
Interest Paid	3,128,313	2,620,336	2,158,637	2,410,153	2,136,691
Miscellaneous	2,095	--	--	--	7,550
Total	\$54,259,857	\$55,541,621	\$56,015,484	\$36,928,145	\$17,479,101

a. Excludes income from sale of investments and reimbursements and expenditures for investments. Since bond fund expenditures are included, bond principal payments are excluded to eliminate duplication.

b. Bond fund appropriations.

SOURCE: Annual Reports, Department of Transportation, State of Hawaii. 1968-1972 data compiled by Fiscal Section, Department of Transportation, State of Hawaii.

THE LONG TERM PUBLIC BONDED DEBT

Only four states have higher per capita debt than Hawaii. On June 30, 1971 the long term public debt of the State of Hawaii and its counties stood at \$1,132 per capita. This represents a 20% increase over the previous year and is \$436 above the national average. It equals 24% of personal income and 184% of tax collections.

December 31, 1972 long term public debt of the state and counties was over \$1 billion. Of this amount, 75% (\$813 million) are general obligation bonds backed by the general revenues of the state and/or counties. The remaining \$267 million represents revenue bonds which are repaid from special earmarked revenues such as the earnings of the harbors and airports, fuel taxes, fees paid to the water utilities, rental for student housing, and parking fees from certain off-street parking facilities.

The Constitution of the State of Hawaii limits the state's debt to 3.5 times the defined average general fund revenues of the three fiscal years immediately preceding the session of the Legislature authorizing such debt. Under this provision, the limit on November 1, 1972 was \$1.3 billion. This limit is in effect for the 1973 session of the Legislature.

State debt charges against the limit totalled \$1.1 billion leaving a debt margin of \$205 million. Authorized but unissued debt accounted for 63% of the debt charged against the limit and outstanding bonds amounting to \$425 million accounted for the remaining 37%.

Additional public debt which is not subject to the state's debt limit includes \$153 million in outstanding general obligation bonds, \$145 million in unissued general obligation bonds, \$240 million in outstanding revenue bonds, and \$103 million in unissued revenue bonds.

County debt is limited to 15% of the net real property valuations within the county. As of December 31, 1972, county general obligation bonds outstanding amounted to \$250 million of which \$197 million was charged against the debt limits of the counties. State bonds issued for the counties and charged against their limits accounted for \$9.6 million of the \$197 million.

Water revenue bonds outstanding at the end of the year totalled nearly \$27 million and general obligation bonds repaid from water revenues but backed by the counties' general funds accounted for another \$16 million in debt for the county water services.

TABLE 48
STATE AND LOCAL LONG-TERM DEBT
 Related to Population, Personal Income, and Tax Collections
 Debt Outstanding at June 30, 1971 — By States

State			Per Cap. Debt as a % of Per Cap.			
	Per Capita Debt Amount	Rank	Personal Income ^a		Tax Collections ^b	
			Percent	Rank	Percent	Rank
HAWAII	\$1,131.54	5	23.88	7	184.38	12
U. S. Average	696.30	--	16.75	--	151.22	--
Alabama	724.05	16	23.45	8	262.61	4
Alaska	1,877.87	1	38.52	1	402.66	1
Arizona	568.05	29	14.52	29	122.83	36
Arkansas	528.15	34	17.16	22	196.35	10
California	818.33	12	17.64	19	135.66	28
Colorado	535.73	33	12.90	37	119.72	37
Connecticut	935.13	7	18.72	15	175.38	15
Delaware	1,315.31	2	28.15	3	263.33	3
Florida	557.74	32	14.19	32	148.88	24
Georgia	576.71	27	16.02	25	173.69	16
Idaho	251.76	50	7.39	50	63.13	50
Illinois	575.28	28	12.05	40	112.04	42
Indiana	401.18	44	9.96	47	99.87	45
Iowa	380.40	45	9.81	48	84.39	49
Kansas	479.66	40	11.44	42	115.21	40
Kentucky	867.56	11	26.24	5	274.28	2
Louisiana	880.31	9	27.07	4	232.04	7
Maine	450.46	42	13.35	36	109.58	43
Maryland	880.78	8	19.48	14	173.32	17
Massachusetts	701.66	17	15.38	27	127.91	35
Michigan	629.74	26	14.22	31	128.17	34
Minnesota	740.76	15	18.37	16	148.84	25
Mississippi	562.38	31	20.17	11	178.43	14
Missouri	502.64	38	12.76	39	139.39	27
Montana	362.60	47	9.99	46	85.78	48
Nebraska	1,036.40	6	25.72	6	240.07	6
Nevada	872.15	10	18.09	17	150.55	22
New Hampshire	489.19	39	12.89	38	130.38	31
New Jersey	648.78	23	13.49	33	130.13	32
New Mexico	442.59	43	13.42	34	113.15	41
New York	1,134.94	4	22.70	9	164.82	18
North Carolina	335.47	49	9.80	49	99.76	46
North Dakota	364.70	46	10.31	45	86.92	47
Ohio	471.87	41	11.30	43	129.68	33
Oklahoma	635.51	25	18.08	18	196.76	9
Oregon	684.04	19	17.28	21	164.38	19
Pennsylvania	813.63	13	19.62	13	183.10	13
Rhode Island	694.60	18	16.83	23	149.07	23
South Carolina	351.41	48	11.18	44	118.11	38
South Dakota	207.27	51	6.02	51	47.61	51
Tennessee	664.71	21	20.14	12	220.15	8
Texas	655.39	22	17.59	20	191.27	11
Utah	516.85	37	15.02	28	133.38	29
Vermont	807.06	14	22.18	10	163.01	20
Virginia	521.57	35	13.38	35	140.10	26
Washington	1,260.36	3	30.50	2	258.85	5
West Virginia	517.20	36	15.79	26	154.87	21
Wisconsin	567.43	30	14.50	30	106.08	44
Wyoming	641.93	24	16.34	24	132.95	30
Dist. of Columbia	676.60	20	11.53	41	115.47	39

a. Calendar 1971.

b. Fiscal 1971.

SOURCE: "Governmental Finances in 1970-71," GF71-No. 5; "Survey of Current Business," August 1972, U. S. Dept. of Commerce.

TABLE 49
PUBLIC BONDED DEBT IN HAWAII
 Bonds Outstanding by Agencies and Funds
 At December 31, 1972 and June 30, 1973^a

Governmental Unit and Funds Charged with Debt Service Costs:		Outstanding December 31, 1972			Estimated Outstanding June 30, 1973		
		Bonds Issued by:			Bonds Issued by:		
		State	Counties	Total	State	Counties	Total
STATE:	General Fund	\$424,219,227		\$ 424,219,227	\$414,959,298		\$ 414,959,298
	Highway Fund	88,156,561		88,156,561	86,209,915		86,209,915
	Airport Fund	17,782,677		17,782,677	17,086,298		17,086,298
	Harbor Fund	15,316,000		15,316,000	15,316,000		15,316,000
	Land Revolving Fund	4,733,195		4,733,195	4,440,913		4,440,913
	Sand Island Receipts	1,043,004		1,043,004	963,338		963,338
	Veterans' Loan Fund	7,661,976		7,661,976	6,839,608		6,839,608
	U. of Hawaii Fund	5,125,000		5,125,000	5,125,000		5,125,000
	Airport Revenues ^b	210,100,000		210,100,000	210,100,000		210,100,000
	U. H. Revenues ^b	1,200,000		1,200,000	1,187,000		1,187,000
	Multi-Deck Park. Rev. ^b	654,000		654,000	613,000		613,000
	Harbor Revenues ^b	28,078,000		28,078,000	28,078,000		28,078,000
HONOLULU:	General Fund	6,643,480	133,921,327	140,564,807	6,000,082	130,530,578	136,530,660
	Highway Fund		23,761,173	23,761,173		23,533,922	23,533,922
	Off-Street Parking Fund		5,826,393	5,826,393		5,826,393	5,826,393
	Special Assessment Fund		7,666,108	7,666,108		7,666,108	7,666,108
	Water Fund		13,615,000	13,615,000		13,440,000	13,440,000
	Water Revenues ^b		24,330,000	24,330,000		24,050,000	24,050,000
MAUI:	General Fund	284,713	20,788,000	21,072,713	256,198	20,423,000	20,679,198
	Water Fund		1,850,000	1,850,000		1,850,000	1,850,000
	Water Revenues ^b		1,703,000	1,703,000		1,641,000	1,641,000
HAWAII:	General Fund	2,260,974	23,265,000	25,525,974	2,160,438	23,265,000	25,425,438
	Water Fund	97,722	72,000	169,722	86,889	72,000	158,889
	Water Revenues ^b		603,000	603,000		603,000	603,000
KAUAI:	General Fund	292,250	8,326,000	8,618,250	270,016	8,326,000	8,596,016
	Highway Fund		88,000	88,000		88,000	88,000
	Water Fund	57,221	874,000	931,221	50,006	874,000	924,006
Total		\$813,706,000	\$266,689,000	\$1,080,395,000	\$799,742,000	\$262,189,000	\$1,061,931,000

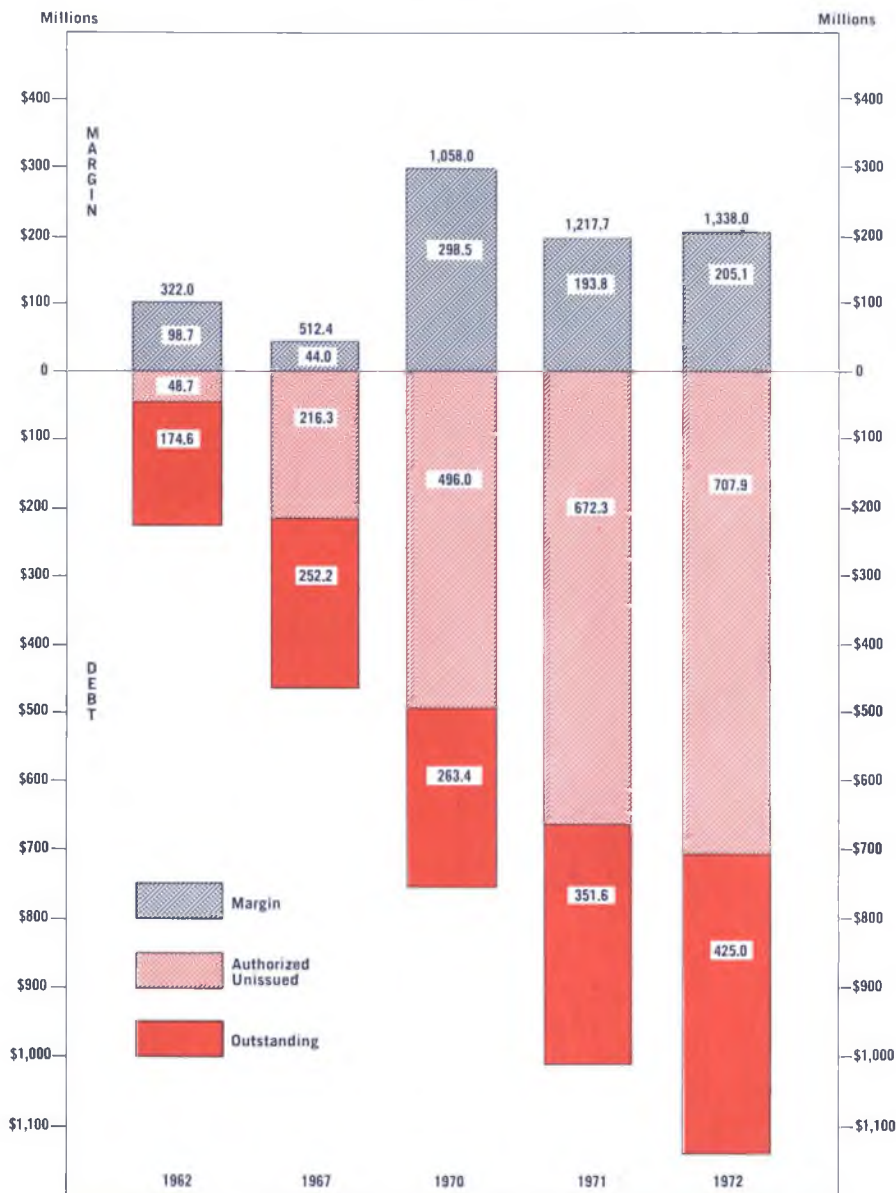
NOTE: Outstanding debt based on date upon which principal payments are made to the bearers of the bonds.

a. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes. June 30 estimate does not include anticipated issues.

b. Revenue bonds.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from the State Department of Budget and Finance and the County Finance Departments.

CHART 12
THE STATE OF HAWAII FUNDED DEBT
 Amounts Charged to Constitutional Limits^a
 At December 31

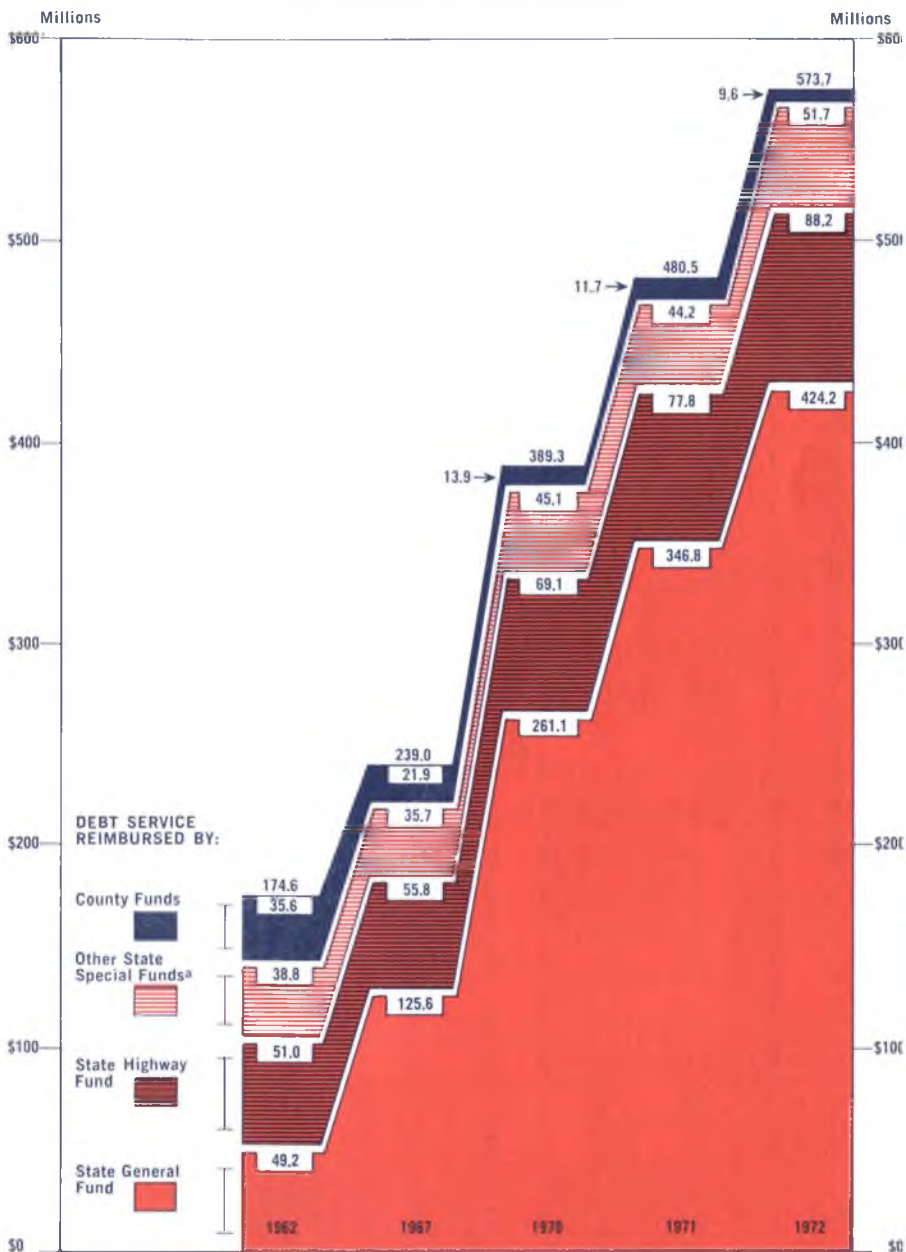


a. Debt limits: 1962-1967 15% of net assessed valuations; 1969-1972, 3.5 times defined average general fund revenues of the three fiscal years immediately preceding the session of the legislature authorizing such debt. The definition of debt charged to the limit has varied somewhat from year to year.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

CHART 13 OUTSTANDING GENERAL OBLIGATION BONDS

State of Hawaii — By Fund
At December 31 — (In Millions)



a. Reimbursable from: Airport Special Fund, Harbor Special Fund, Land Revolving Fund, Sand Island Receipts, Veterans' Loan, and World's Fair Fund.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

TABLE 50
COUNTY GENERAL OBLIGATION DEBT
 State of Hawaii — By Counties: December 31, 1972

Description	Honolulu	Maul	Hawaii	Kauai	All Counties
AMOUNT OF GENERAL OBLIGATION DEBT					
Issued & Outstanding ^a	\$ (191,433,480)	\$(22,922,713)	\$(25,695,696)	\$(9,637,472)	\$ (249,689,361)
State Bonds ^b	6,643,480	284,713	2,358,696	349,472	9,636,361
County Bonds	184,790,000	22,638,000	23,337,000	9,288,000	240,053,000
Authorized-Unissued	21,702,978	--	--	--	21,702,978
Total Authorized Debt	\$ (213,136,458)	\$(22,922,713)	\$(25,695,696)	\$(9,637,472)	\$ (271,392,339)
State Bonds ^b	6,643,480	284,713	2,358,696	349,472	9,636,361
County Bonds	206,492,978	22,638,000	23,337,000	9,288,000	261,755,978
DEBT LIMIT AND MARGIN					
Fiscal 1973 Property Values	\$4,768,305,000	\$412,377,000	\$655,985,000	\$232,046,000	\$6,068,713,000
Legal Debt Limit ^c	715,245,750	61,856,550	98,397,750	34,806,900	910,306,950
Debt Charged to Limit ^d	142,357,053	20,679,198	25,425,438	8,596,016	197,057,705
Debt Margin	572,888,697	41,177,352	72,972,312	26,210,884	713,249,245
DEBT AS A % OF NET ASSESSED VALUES					
Issued & Outstanding ^a	(4.01%)	(5.56%)	(3.92%)	(4.15%)	(4.11%)
State Bonds ^b	0.14	0.07	0.36	0.15	0.16
County Bonds	3.88	5.49	3.56	4.00	3.96
Authorized-Unissued Debt	0.46	--	--	--	--
Debt Charged to Limit	2.99	5.01	3.88	3.70	3.25
Debt Margin	12.01	9.99	11.12	11.30	11.75

NOTE: Does not include short-term bond anticipation notes.

a. Based on gross debt exclusive of cash reserves.

b. State bonds issued for county purposes are reimbursable to the State general fund by each respective county.

c. State Constitution limits debt to 15% of net assessed property valuations in each county.

d. Estimated by the Tax Foundation of Hawaii in accordance with the provisions of the Constitution of the State of Hawaii.

SOURCE: Prepared by the Tax Foundation of Hawaii from County Auditor's 1972 Reports and the Constitution of the State of Hawaii.

TABLE 51
STATE GENERAL OBLIGATION BONDS
 State of Hawaii — December 31, 1972

Principal and Interest Payments Chargeable to: ^a	Issued and Outstanding	Authorized But Unissued	Total
General Fund	\$424,219,227	\$679,043,715	\$1,103,262,942
Highway Special Fund	88,156,561	70,756,611	158,913,172
Airport Special Fund	17,782,677	29,080,000	46,862,677
Harbor Special Fund	15,316,000	2,400,000	17,716,000
Land Revolving Fund	4,733,195	3,199,500	7,932,695
Sand Island Receipts	1,043,004	--	1,043,004
Veterans' Loan Fund	7,661,976	211,500	7,873,476
Home Loan Fund	--	5,500,000	5,500,000
University of Hawaii County Funds	5,125,000	42,115,000	47,240,000
Honolulu City-County	6,643,480	--	6,643,480
Maui County	284,713	--	284,713
Hawaii County	2,358,696	--	2,358,696
Kauai County	349,472	--	349,472
Total	\$573,674,000	\$832,306,326	\$1,405,980,326

- a. Debt service on State issued general obligation bonds is a charge against the State's general revenues, however, the counties (in the Constitution) and special fund agencies (by law) are required to reimburse the State general fund for debt service charges on certain bonds issued for them by the State

SOURCE: Compiled by the Tax Foundation of Hawaii from information supplied by the State Department of Budget and Finance.

TABLE 52
STATE BONDS CHARGED TO DEBT LIMIT
 State of Hawaii — November 1, 1972

Type of Debt		Gross Indebtedness	Charged to Debt Limit
General Obligations	- Issued	\$ 578,161,000	\$ 425,002,113
	- Unissued	832,306,326	687,155,215
Revenue Bonds	- Issued	240,032,000	--
	- Unissued	103,203,368	--
Instruments of Indebtedness	- Unissued	20,750,000	20,750,000
Total		\$1,774,452,694	\$1,132,907,328
Debt Limit^a			\$1,337,997,202
Debt Margin			\$ 205,089,874

- a. Limit is computed by multiplying the average net general fund revenues for 1970, 1971 and 1972 (\$382,284,915) by 3.5. This debt limit is in effect for authorization made during the 1973 legislative session.

SOURCE: "Certificate of Total Indebtedness of the State of Hawaii as of November 1, 1972," Department of Budget and Finance, State of Hawaii.

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